GOVERNMENT OF INDIA.

SECRETARIAT LIBRARY

CODE OF INSTRUCTIONS

FOR

THE CONDUCT OF OFFICE BUSINESS AND FOR THE REGULATION OF ACCOUNTS

IN

THE FOREST DEPARTMENT:

WITH FORMS.

FOURTH EDITION.

[Corrected to 31st December 1892.]

CALCUTTA:
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NOTE.

CERTAIN matters affecting Pensions, Leave, and Acting Allowances are, for convenience, included in this Code. In case of any doubt or supposed conflict between this Code and the Civil Service Regulations published by the Government of India in the Department of Finance and Commerce, the latter must be considered as authoritative, and for purposes of audit will alone be quoted or referred to.

CIRCULAR RESOLUTION BY THE GOVERNMENT OF INDIA IN THE REVENUE AND AGRICULTURAL (FORESTS) DEPARTMENT, No. 35 F., DATED THE 1ST NOVEMBER 1892.

A fourth edition of the Forest Department Code has been prepared under the orders of the Government of India, and, in now formally approving of it, the Governor General in Council is pleased to direct that it be supplied to all Local Governments and Administrations, and that its provisions shall come into force on and from the 1st January 1893.

2. Special attention is directed to the Prefatory Note on the subject of pensions, leave, and acting allowances.

3. The Administration Reports and Statements for the year 1892-93 will be prepared in accordance with the rules and forms prescribed in the fourth edition of the Code.

4. The Appendices to the fourth edition will be those contained in the volume issued with Circular No. 7 F. dated the 18th March 1892.

ORDER.—Ordered that copies of the above Resolution and of the fourth edition of the Forest Department Code be forwarded, for information and guidance, to the Local Governments and Administrations noted in the margin, the Inspector General of Forests, and the Comptroller and Auditor General; and for information to the Governments of Madras and Bombay, the Department of Finance and Commerce, and the Home Department.

Bengal.	Assam.
North-Western Provinces and Oudh.	Coorg.
Punjab.	Ajmere.
Central Provinces.	Andamans.
Burma.	Hyderabad.

Ordered, also, that copies be forwarded to the Foreign Department for communication to the Agent to the Governor General in Baluchistan.

(True Extract.)

J. W. P. MUIR-MACKENZIE,

Offg. Secretary to the Government of India.

EDITIONS OF THE FOREST DEPARTMENT CODE.

First Edition	1877
Second "	1881
Third "	1885
Fourth "	1892

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FOREST DEPARTMENT CODE.

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CHAPTER I.

ORGANIZATION OF THE FOREST DEPARTMENT.

Part I—General.

Extent of application of Code.

1. The rules contained in this Code are applicable to the Forest Department in all the Provinces under the control of the Government of India, but not in the Presidencies of Madras and Bombay. The Governments of Madras and Bombay may, by a special order, make the provisions of this Code applicable to the Forest Department in those Presidencies.*

Definition of the term "Local Government."

2. The immediate control of the Forest Administration and of all Forest business in the Provinces under the Government of India is vested in the Chief Civil authority of each province. The term "Local Government" will be used in this Code to denote the Lieutenant-Governors of Bengal, the North-Western Provinces and Oudh, and the Punjab; the Chief Commissioners of the Central Provinces, Burma, Assam, Coorg, and Ajmere; the Superintendent of Port Blair, the Agent to the Governor General in Baluchistan, and the Resident at Hyderabad. The Inspector General of Forests exercises the powers of a Local Government in all matters relating to the Forest Survey Branch and to the Imperial Forest School at Dehra Dun.

Definition of the term "Conservator."

3. The Officer in general charge of the Forest Administration of a Forest circle, which may include a province or part of a province, will ordinarily be styled "Conservator." In this Code, unless expressly stated otherwise, the term "Conservator" will include the principal Forest Officer in every

* So much of the provisions of this Code relating to students at the Forest School, Dehra Dun, applies to the Madras Presidency as does not conflict with any of the provisions of the Madras Forest Code.

GENERAL—*continued.*

province and the Commissioner of Ajmere. The provisions of this Code which are applicable to Conservators will also ordinarily be held to apply to the Superintendent of Forest Surveys and to the Director of the Forest School.

Forest business of the Government of India.

4. The orders of the Government of India on Forest business will be issued from the Revenue and Agricultural Secretariat, and the correspondence* of Local Governments with the Government of India will be addressed to that Office.

The Forest business of the Government of India and of Local Governments will be recorded under a separate head "Forests," and the Proceedings under this head, when printed, will be kept in separate volumes.

Forest business of Local Governments.

5. Local Governments will transact their Forest business in such branch of their Secretariats as they may appoint.

Administrative charges.

6. A Conservator's charge is ordinarily divided into—

(i) Divisions, or Controlling charges.
(ii) Sub-divisions or Ranges, or other Executive charges.
(iii) Beats, or Protective charges.

The unit of management is the Sub-division or Range, which comprises a number of Beats, while a collection of Sub-divisions or Ranges forms a Division. These charges will ordinarily be held by the following classes of officers:—

I.—*Divisions* . .	Deputy Conservators, Assistant Conservators, 1st grade, and Assistant Conservators of the 2nd grade who have passed the examinations prescribed in section 72 and by Extra-Deputy and Extra-Assistant Conservators.
II.—*Sub-divisions or Ranges* . . .	Assistant Conservators† of the 2nd grade, Extra-Assistant Conservators, ~~and Forest~~ Rangers.
III.—*Beats* . . .	Foresters and Forest Guards.

Where the organization, for financial or other reasons, has not yet been completed, deviations from these provisions may,

* References from and to the Agent to the Governor General in Baluchistan will be conducted, as heretofore, through the Foreign Department.

† Junior Assistant Conservators will do the work of Executive Officers until they have qualified for the charge of a Division, and until Divisions become vacant to which they can be appointed.

GENERAL—*continued.*

as a temporary measure, be permitted by Local Governments who may delegate this power to Conservators in respect to Sub-divisions or Ranges.

7. Permanent establishment includes all officers, of whatever rank, who are required for the ordinary administration of the forests, and who are employed for the whole year and year after year. Their salaries will be charged under the appropriate sub-heads of B. I. Classification of Establishments.

Temporary establishment comprises officials who are required to strengthen for a time the permanent staff, and their pay and allowances will be charged to appropriate sub-heads under A or B.

The pay of labourers will be shown in the Daily Labour Bills and charged to appropriate sub-heads.

8. The Government of India will, for each province, sanction one maximum amount for the pay of ~~both~~ the permanent ~~Provincial~~ Forest Service (~~below the rank of Extra-Assistant Conservator) and the Subordinate Service~~, and a second and separate maximum amount for the pay of permanent Office Establishments. No distribution between these two amounts can be made without the sanction of the Government of India, but otherwise the amounts sanctioned may be distributed by the Local Government itself or by Conservators, to whom the Local Government's powers may be delegated. The amounts sanctioned will be for pay only, and will not include travelling or horse allowances. Permanent establishments.

9. All temporary establishments require the sanction of the Local Government, which must be given for a fixed period, in no case to exceed twelve months. If the pay of any person amounts to ₹100 or more, the previous sanction of the Government of India is required. The sanction for temporary establishments lapses with the provision made in the budget grant for the work on which such establishments are employed. Temporary establishments.

The sanction of the Local Government to the entertainment of any particular temporary establishment may, if considered expedient, be given to a monthly maximum amount, and it may be left to the Conservator to make such alterations as he may from time to time find necessary in the scale of such establishment. But the sanction will in each

GENERAL—*continued.*

case specify distinctly the dates from and to which the establishments are to be entertained, and the budget sub-head to which their cost should be charged.

Budget heads to which Temporary establishments should be charged.

10. Temporary Forest Establishments will be charged to the proper sub-head under "A.—Conservancy and Works." Those employed on timber operations will be charged to head "A. I.—Timber and other produce removed from the forests by Government agency;" and those entertained for the collection of revenue derived from timber and other produce removed from the forests by consumers or purchasers will be entered under A. II.

Definition of "Labour."

11. Under Labour is included all *bonâ fide* manual labour employed—

(*a*) on the reaping, collection, fashioning, removal, transport, and sale of forest produce;
(*b*) on the feed and keep of cattle;
(*c*) on the construction and maintenance of tools and plant;
(*d*) on the construction and maintenance of communications and buildings;
(*e*) on the demarcation, improvement, extension, and protection of forests, including, subject to the Conservator's sanction, surveyors and draftsmen employed on a definite piece of work.

Coolies' mates are comprised under the head of Labour, but any further supervision is distinctly excluded.

Permanently-employed gardeners and workmen are comprised in Labour only when their employment is sanctioned in the provisions of a Working-Plan.

Crews of permanently-maintained steamers and boats are not included in Labour.

House-guards and sweepers employed in permanent depôts or buildings are also excluded.

Tent-keepers and letter-carriers employed for a longer period than a season's tour are also excluded.

Divisional Officers and Conservators are personally responsible that Labour is not retained for a longer period than is actually required.

Labour will be charged under the appropriate heads and sub-heads.

In the Andamans, "Labour" includes the services of convict petty officers, munshis, and other convicts who,

GENERAL—*continued.*

under local rules, are attached to gangs of labouring convicts. The crews of timber-floating boats and of Foresters' boats shall also be treated in the Andamans as coming under "Daily Labour."

Temporary Office Establishments, which include employés entertained for any clerical work whatsoever—such as muharirs, draftsmen, etc.—will be charged to sub-head B. I. d.

Local Governments will inform the Comptroller and Auditor General of any orders passed under this and the two preceding sections.

Leave of absence of persons temporarily employed.

12. Persons employed in temporary establishments may obtain leave of absence as provided for in articles 227 and 273 (*a*) of the Civil Service Regulations. Their service does not count for pension unless the post which they hold is subsequently converted into a permanent appointment.

Forest officers not to trade.

13. Except with the permission in writing of the Local Government, no Forest Officer, not being a native of India, shall acquire or continue to hold cultivated land, or land intended to be cultivated, or forest land, in any province to which he is temporarily or permanently posted, or with the administration of which he is concerned.

In the case of Forest Officers who are natives of India, and who may possess landed property, ancestral or other, or acquire land, it will be sufficient that a detailed report of the situation, nature, and extent of such property be furnished to the Conservator, who will, under the control of the Local Government, pass such orders as may be necessary.

Except with the permission in writing of the Local Government, no Forest Officer shall, as principal or agent, trade in timber or other forest-produce, or be or become interested in any lease of any forest or in any contract for working any forest, whether in British or foreign territory.

Unless specially authorised by the Local Government, Forest Officers must abstain from any investment (though of itself unobjectionable) which interests them privately in affairs or undertakings with which their public duty is in any way connected.

Generally, it is a rule of service that no Forest Officer is permitted to engage in any speculation or mercantile transaction of such a nature as to engross his attention and divert

1.

Section 16, page 6.

Insert "[Appendix XIV]" at end of the first clause in this section.

[I, 1—June 1893.]

GENERAL—*continued.*

it from his public duty, or such as to give rise to a belief that his official position may have had influence by obtaining favourable terms or otherwise in respect of such transactions.

The above provisions apply to officers of all classes and grades.

NOTE.—Special attention is invited to the following Circulars issued by the Home Department:—

No. 21 (Public), dated 13th May 1885.

No. 22 (Public), dated 16th March 1888.

No. 33 (Public), dated 11th September 1888.

No. 2 R. (Public), dated 16th January 1890.

No. 10R. (Public), dated 14th March 1890.

No. 12 (Public), dated 31st May 1892.

Allowances when acting in a higher class or grade.

14. The allowances of Forest Officers of all classes and grades and of Office employés acting in a higher class or grade than their own, are governed by the provisions of the Civil Service Regulations.

Travelling allowances.

15. Officers of the Forest Department can claim travelling allowances only under the provisions of the Civil Service Regulations.

Use of Government rest-houses.

16. The rules for regulating the rents to be charged for Government buildings occupied as residences by Government officials and others are prescribed in para. 28 of Chapter XI, of Volume I, of the sixth edition of the Public Works Department Code.

In regard, however, to rest-houses in the forests, at timber depôts, and in plantations, which are constructed for the purpose of affording shelter to officers during the rains and hot weather, in order to preserve their health and to enable them to travel rapidly from forest to forest at all times of the year, rent should not, as a rule, be charged, as these buildings are only occasionally used for a short period whenever the work may require the presence of an officer.

In some cases a rest-house is used as a residence by the Forest Officer in charge during the greater portion of the year. In this and in any other doubtful cases, the Local Government will decide whether rent shall be paid. It will be the duty of the Conservator to furnish the Superintend-

GENERAL—*concluded.*

ing Engineer of the Circle with a list of the buildings for which rent should be charged, and with such other information as will enable him to fix the amount payable by the officers concerned.

Recording rent of lands or buildings in public accounts

17. Attention is invited to article 98 (*n*) in Chapter 6, Volume I, of the Civil Account Code, which is as follows :— "The rent of any land or building occupied for public purposes shall be paid by the public office or department occupying it, and recorded in the public accounts as a charge of that office or department. The first charge in every year made in any contingent bill should be supported by a certificate from the Executive Engineer concerned that a suitable public building was not available for the purpose required. [*This rule does not authorise payments or adjustments between departments.*]"

Part II.—Organization of the Forest Service.

Composition of Forest Service.

18. The Forest Service is composed as follows :—

(*a*) The Indian Forest Service.

(*b*) The Provincial Forest Service, designated according to provinces, *e.g.* "Bengal Forest Service," "Punjab Forest Service," etc.

(*c*) The Subordinate Forest Service, also designated according to provinces, *e.g.* "Subordinate Forest Service, Punjab."

Constitution of the Forest Services.

Indian Forest Service.

19. The *Indian Forest Service* comprises the following appointments :—

	R
Inspector General on	R2,000—100—2,500 per mensem.
Conservators—	
1st grade on	1,600 per mensem.
2nd "	1,350 "
3rd "	1,100 "
Deputy Conservators—	
1st grade on	900 per mensem.
2nd "	800 "
3rd "	650 "
4th "	550 "
Assistant Conservators—	
1st grade on	450 per mensem.
2nd "	350* "

These appointments are reserved for the Indian Forest Service, provided that a number up to 40 appointments (for the whole of India, including the Madras and Bombay Presidencies), in the classes of Deputy and Assistant Conservators combined, will, as opportunities occur, be absorbed into the Provincial Forest Service.

Officers on "Imperial List" of Indian Forest Service.

20. The following officers are borne on the "Imperial List" of the Indian Forest Service :—The Inspector General, all Conservators, the Assistant Inspector General and Superintendent of Working-Plans, the officers † attached to the

* Those Officers whose names will be specially notified by the Government of India to Local Governments and Administrations will draw pay in this grade at R250 per mensem only, until they have passed the first Departmental vernacular examination.

† Deputy Director.
Two Instructors.

ORGANIZATION OF THE FOREST SERVICE—*continued.*

Forest School at Dehra Dún, and those on deputation to foreign service.

All other officers are borne on their respective "Provincial Lists."

Allowances for Indian Forest Service.

21. The following allowances are sanctioned for the Imperial Indian Forest Service :—

	R	
Director of the Forest School . .	200	per mensem.
Deputy Director of the Forest School .	100	„
Two Instructors at the Forest School .	100	„ each.
Assistant Inspector General of Forests and Superintendent of Working-Plans	200	„

Specially appointed Working-Plans Officers of all grades will draw a local allowance at the rate of 20 per cent. of their pay, subject to a maximum of R100 per mensem.

The following local allowances are also drawn :—

	R	
(i) Divisional Forest Officer, Chittagong, Bengal	100	per mensem.
(ii) Divisional Forest Officer, Garo Hills, Assam	100	„
(iii) Divisional Forest Officer, Baluchistan	100	„
(iv) Divisional Forest Officer, Bashahr, Punjab (as Political Assistant to the Superintendent of Hill States)	200	„
(v) Burma—		
Conservators, 3rd grade (only in Upper Burma)	100	„
Deputy and Assistant Conservators	100	„

Provincial Forest Service.

22. The *Provincial Forest Service* consists of—

(*a*) Foresters who have obtained the Forest School certificate, on R15, 20, 25, 30, 40 per mensem.

Provincial Forest Se.

(*b*) Rangers on R50, 60, 80, 100, 120, 150 per mensem.

(*c*) Extra-Assistant Conservators on R200, 250, 300, 350 per mensem.

(*d*) Extra-Deputy Conservators on R450, 500, 550, 600 per mensem.

ORGANIZATION OF THE FOREST SERVICE—*continued.*

Depôt officers and members of the Working-Plans staff will be graded under one of the above classes according to the rates of pay drawn by them.

One Extra-Assistant Conservator will be placed on the "Imperial List" for the appointment of Vernacular Instructor at the Forest School.

Allowances for Provincial Forest Service.

23. The following allowances are sanctioned for the Provincial Forest Service:—

Vernacular Instructor at Forest School, R50 per mensem.

Specially appointed Working-Plans Officers of all grades will draw a local allowance at the rate of 20 per cent. of their pay, subject to a maximum of R100 per mensem.

Extra-Assistant Conservators or Rangers placed in charge of Forest Divisions will, with the previous sanction of the Government of India, be permitted to receive a local allowance of R50 per mensem; but the total number of officers drawing such allowance is limited to 4 in the Bengal Presidency.

The Forester in the Sundarbans Division, Bengal, draws a local allowance of R10 per mensem.

Extra-Assistant Conservators in Upper Burma draw a local allowance of R80 per mensem: those in Lower Burma, R50 per mensem.

Subordinate Forest Service.

24. The *Subordinate Forest Service* comprises Foresters who have not obtained the Forest School certificate, on R15, 20, 25, 30, 40 per mensem, and Guards and other subordinates on such rates of pay and of such grades as local circumstances may require.

Depôt officials and members of the Working-Plans staff will be graded as Foresters or Guards according to the rates of pay drawn by them.

Local allowances.

Foresters serving in the Ruby-Mines District, Burma, draw local allowances at the rate of 30 per cent. on salaries of R30 per mensem and upwards, subject to a maximum allowance of R40 per mensem; and 50 per cent. on salaries under R30 per mensem, subject to a maximum allowance of R8 per mensem.

Forest officials in the Kulu Sub-division, Punjab, whose pay is below R16 per mensem, draw a local allowance of R2 per mensem during the four winter months.

ORGANIZATION OF THE FOREST SERVICE—*continued.*

Recruitment and first appointment.

Recruitment of Indian Forest Service.

25. The Imperial *Indian Forest Service* will in future be solely recruited by officers appointed under covenant with the Secretary of State, and who have received a professional training, either under the regulations which may from time to time be laid down by the Secretary of State, or in such other manner as may be approved by him—*vide* Circular No. 24 F., dated 24th September 1891 (Appendix I).

Appointment to Indian Forest Service.

26. Appointment to the Indian Forest Service will, as a rule, be made to the 2nd grade of Assistant Conservators, and officers so appointed will be placed on one of the following Provincial Lists:—

(i) Bengal, with Andamans.
(ii) Assam.
(iii) North-Western Provinces and Oudh, with Ajmere.
(iv) Punjab (with Baluchistan)—Central Provinces—Berar—Coorg.
(v) Burma.

Appointments made in India prior to 1st August 1891.

27. Present incumbents who were appointed in India prior to the 1st August 1891 belong to the Indian Forest Service, their seniority being reckoned from the date on which they were made permanent in the class of Assistant Conservators.

Recruitment of Provincial Forest Service.

28. The *Provincial Forest Service* can in future only be entered through the Forest School at Dehra Dun—*vide* Circular No. 25 F., dated 13th October 1891 (Appendix II).

Appointments to the class of Forest Rangers.

29. Appointments to the class of Forest Rangers may be given*—

(1) to passed students† of the Forest School—

(*a*) who have obtained the School certificate in Forestry (Higher Standard) with or without honours;

* The Chief Commissioner of Burma is authorised, as a temporary measure, to appoint as Rangers in Burma, in the absence of duly qualified candidates, persons who do not fulfil any of these conditions.

† Local Governments may grant to selected candidates, while pursuing their studies at the Forest School for the certificate in Forestry (Higher Standard), and who are not already in receipt of any Government pay, an allowance not exceeding R50 a month: provided that adequate security be taken that, if appointed, they will remain in the service of Government for a term of five years. Students so admitted will, on obtaining the prescribed certificate, be eligible for appointment as Rangers under this section, and can then be promoted to the class of Extra-Assistant Conservators under the special provision of rule (2) (*b*) in section 30.

ORGANIZATION OF THE FOREST SERVICE—*continued.*

(*b*) who have obtained the School certificate in Forestry (Lower Standard) *with honours*, and who have afterwards rendered not less than *two* years' satisfactory service as Foresters;

(*c*) who have obtained the School certificate in Forestry (Lower Standard) *without honours*, and who have afterwards rendered not less than *five* years' satisfactory service as Foresters.

All such appointments to fill existing vacancies may be made under the orders of the Conservator of Forests.

Candidates who are not natives of the province in which the appointment is to be made, or of a province in which one of the principal languages is the same, must furnish a certificate of having passed an examination by the Lower Standard in one of the principal languages of the province; or, in Burma, of having passed by the Elementary Standard in Burmese.

(2) Where there are no officers of class (1) qualified for appointment, but not otherwise—

(*a*) to subordinates who have earned such promotion by long, faithful, and meritorious service;

(*b*) to Native Non-Commissioned Officers of Her Majesty's Army who have entered the Forest Department under the orders contained in Circular No. 25 F., dated 13th November 1880 (Appendix IV).

Such appointments, to fill existing vacancies, may only be made under the orders of the Local Government.

ments t the class of Extra-Assistant Conservators.

30. Appointments to the class of Extra-Assistant Conservators (on salaries ranging from R200 to R350) may be given—

(1) To Forest Rangers—

(*a*) who have obtained at the Forest School the certificate in Forestry (Higher Standard) *with honours*, and who have afterwards rendered not less than *two* years' satisfactory service as Rangers in executive charge; or

(*b*) who have obtained this certificate *without honours*, and have afterwards rendered not less than *five* years' satisfactory service as Rangers in executive charge; or (in exceptional cases only)

ORGANIZATION OF THE FOREST SERVICE—*continued.*

(*c*) who were members of the Forest Department on the 1st December 1881, and who, though they have not obtained the certificate in Forestry (Higher Standard), have done specially good and faithful service, including a term of not less than *five* years as Forest Rangers, and who have received a good general education and possess a sufficient knowledge of English.

(2) Where there are no Rangers in the province qualified for promotion under the above rules, but not otherwise—

(*a*) to candidates who, prior to the 1st July 1891, had been nominated by a Local Government under the rules embodied in section 36 of the Forest Department Code (3rd edition);

(*b*) to Rangers who, otherwise qualified, have not served the prescribed time.

In granting such appointments, students who obtain certificates *with honours* should be preferred to those who obtain certificates *without honours.*

Candidates nominated prior to the 1st July 1891 will continue to draw the allowances granted to them under section 39 of the Forest Department Code (3rd edition).

31. Appointments to the class of Extra Deputy Conservators (on salaries ranging from ₹450 to ₹600) will be made by the promotion of officers of the Provincial Forest Service who hold the Higher Standard certificate in Forestry of the Forest School, and who have done good service of not less than five years as Extra-Assistant Conservators in either of the two upper grades (₹350 and ₹300) of the latter class. Appointments to the class of Extra-Deputy Conservators.

32. All appointments to the *Subordinate Forest Service* will be made by Conservators, and when the salary is less than ₹15 per mensem by Divisional Officers. Appointments to Subordinate Forest Service.

PROMOTIONS.

Imperial Indian Forest Service.

(*a*) Imperial List.

33. Promotions to and on the ~~Imperial~~ India List, whether permanent or temporary, as well as the selection of officers for foreign service, will be made by the Government of Promotions to and on "Imperial List" of Indian Forest Service.

ORGANIZATION OF THE FOREST SERVICE—*continued.*

India, due consideration being given to the claims of officers of the province in which the vacancy occurs. In order to fill vacancies on the Imperial List, officers may be selected from any Provincial List. The considerations which guide the Government of India in making such selection are merit and special qualifications for the post; but the claims of officers to such promotion will be considered in the order of their seniority on the general list of the Indian Forest Service. To enable the Government of India to select officers for promotion to the Imperial List, Local Governments should submit, by the 1st September in each year, the names of any officers whom they may consider eligible for such advancement, together with a short statement of the special qualifications or claims of the officers so recommended.

Salaries of certain officers on "Imperial List."

Assistant Inspector General of Forests and Superintendent of Working-Plans; Deputy Director of Forest School; two Instructors at Forest School.

34. Officers holding the posts noted in the margin will draw, during the period of their deputation to the Imperial List, in addition to the sanctioned local* allowances, the salary (permanent or officiating) which they were in receipt of on their respective lists when selected for appointment, and that to which they may subsequently become entitled from time to time by virtue of their position on the Provincial Lists. The Local Government or Administration concerned should duly inform the Government of India of the increased salary for which the deputed officer may thus become eligible.

Officers deputed on foreign service will receive only the remuneration sanctioned by the Government of India in concert with the Native State or Colony concerned. While on such deputation, they will be entitled to receive the permanent promotion which their position on the Provincial Lists may render them eligible for from time to time.

All the above-named officers will be seconded on their Provincial Lists, and their deputation to the Imperial List will not interfere with the permanent promotions to be made on those lists, in consequence thereof, under the provisions

* Assistant Inspector General of Forests R200 per mensem; and three School Officers at R100 per mensem each.

ORGANIZATION OF THE FOREST SERVICE—*continued.*

of article 109* of the Civil Service Regulations.—*Vide* Circular No. 14 F., dated 31st May 1892.

Position of Assistant Inspector General of Forests and of Deputy Director of Forest School in regard to Imperial List of Conservators.

35. The Assistant Inspector General of Forests and the Deputy Director of the Forest School will be eligible to act (without being removed from the Imperial List) in the class of Conservators when vacancies occur, to which, in the opinion of the Government of India, they would otherwise, in the ordinary course, have been appointed. On being so appointed, their positions as regards seniority on the Imperial List of Conservators will be next above those of the officers taking their places as Conservators of the Provinces or circle concerned, and they will revert to their substantive posts according to the order of their seniority on that list. On the occurrence, on the Imperial List of Conservators, of permanent vacancies to which they could be promoted in virtue of their seniority on the list, they will, if considered by the Government of India to be deserving of such advancement, be permanently appointed to the class of Conservators, and the officers who may be selected to take their places as Conservators of the Provinces or Circles concerned will hold the appointments sub. *pro tem.* These two officers, when acting in the class of Conservators, or permanently promoted to that class, will not draw any local allowance in addition to their salaries.

Salary of Extra-Assistant Conservator holding appointment of Instructor at Forest School.

36. The Extra-Assistant Conservator holding the appointment of Instructor at the Forest School will draw the salary (permanent or officiating) to which he may from time to time be entitled on his Provincial List (on which he will be seconded), in addition to a local allowance of R50 per mensem. His substantive pay on the Imperial List shall not be less than that of the lowest grade of Extra-Assistant Conservators.

(b) Provincial Lists.

Promotion to 1st grade of Assistant Conservators.

37. Assistant Conservators of the 2nd grade, who have passed the examinations prescribed in section 72, will be

* *Article 109, Civil Service Regulations.*—"If an officer is transferred to duty of a permanent kind, either in foreign service, or, if in British service, such that he retains no connection with his own appointment, the Local Government may, if it thinks fit, suspend his lien upon his own appointment altogether and fill up that appointment substantively, reserving only the right to reverse the arrangements thus made in case the absent officer at any time reverts to his original appointment."

ORGANIZATION OF THE FOREST SERVICE—*continued.*

eligible for promotion on their Provincial Lists to the 1st grade of Assistant Conservator on the occurrence of vacancies.

Promotion to existing vacancies in the 1st grade of Assistant Conservators and in the class of Deputy Conservators, will not be given solely in consequence of passing examinations: the merits and qualifications of each officer will also be taken into consideration. An officer who, having been brought up in India, has had exceptional facilities for passing in the Vernacular, should not necessarily be promoted so as to supersede others who have not had the same facilities, and whose qualifications may in other respects be equal or superior.

Promotions from 2nd grade of Assistant Conservators up to and including 1st grade of Deputy Conservators.

38. Promotions from the 2nd grade of Assistant Conservators up to and including the 1st grade of Deputy Conservators, whether permanent or temporary, will be made by Local Governments. In the case of officers on the Punjab-Central Provinces-Berar-Coorg List, such promotions will be made by the Government of the Punjab in communication with the Chief Commissioner of the Central Provinces, the Resident at Hyderabad and the Chief Commissioner of Coorg. Should any difference of opinion arise as to the promotions to be made, the case should be reported for the decision of the Government of India.

Position of officers on promotion to 4th grade of Deputy Conservators.

39. Promotions, permanent and temporary, up to and including the 4th grade of Deputy Conservators shall, *cæteris paribus*, be regulated according to priority in passing the prescribed examinations in the Vernacular, in Land-Revenue, Forest Law, and in Procedure and Accounts. When once, however, in that grade, officers should, as a general rule, be arranged on their respective Provincial Lists in the order of their standing in the service (corresponding to the date of their *substantive* appointment to the class of Assistant Conservators), the dates of passing the examinations in question being noted against each officer's name for purposes of reference. Thereafter promotions, both permanent and temporary, shall be regulated by seniority and the practical efficiency that officers have shown in the discharge of their duties.

Transfers made for purpose of securing general equality of posi-

40. In the event of a transfer from any one list to another being found necessary, for the purpose of securing

ORGANIZATION OF THE FOREST SERVICE—*continued.*

general equality of position and promotion, the name of the officer transferred will be removed at once from the cadre on which his name had been enrolled to that of the province or group of provinces to which he is transferred. But the transfer thus made on the cadres affected need not involve the immediate removal of the officer himself, where this is inconvenient, from the one province to the other. The pay which he draws will be that of the appointment, whether substantive, sub. *pro tem.*, or officiating, on the cadre to which his name is transferred, but will be debited against the province in which he actually serves. He will thus not be seconded, nor will his temporary absence from the province to which he has been transferred entitle officers below him on the cadre to promotion. tion and promotion.

41. Each province on the amalgamated Punjab-Central Provinces-Berar-Coorg List will be required to send, in a confidential communication, to each of the other provinces a quarterly statement of the officers who are not considered deserving of early promotion. Notice of casualties, and of departures on or returns from leave, etc., will be communicated at the earliest possible date. If, for example, a vacancy occurs in the Central Provinces and the next officer deserving promotion is in the Punjab, the Chief Commissioner of the Central Provinces will give notice of the vacancy to the Government of the Punjab, which will at once gazette its officer. In order to exclude discrepancies, all changes made on the amalgamated list should be notified in the gazette of every province concerned, copies of the gazette notifications being mutually interchanged. Promotions on Punjab-Central Provinces-Berar-Coorg List.

42. Promotion will not be given, and cannot under any circumstances be claimed, on grounds of seniority alone. Promotions not regulated by seniority alone

Provincial Forest Service.

43. Officers in the Provincial Forest Service will be graded according to their seniority in the province in which they are serving, the gradation list being prepared for the whole province and not according to circles. Grading of officers in Provincial Forest Service.

44. Promotions, both permanent and temporary, will be regulated by seniority on the Provincial Lists and by the Promotions in Provincial Forest Service proviso.

ORGANIZATION OF THE FOREST SERVICE—*continued.*

regarding Extra-Assistant Conservators.

practical efficiency that officers have shown in the discharge of their duties: provided that no Extra-Assistant Conservator shall be promoted to a higher grade than the 4th until he has passed by the Higher Standard in a principal language of the province in which he is serving, unless he is a native of such province; and that no temporary promotion will be given to the classes of Extra-Assistant and Extra-Deputy Conservators or from grade to grade in these classes. *Vide* Circular No. 31 F., dated 30th September 1892.

Promotions of Rangers and Foresters.

45. Rangers who have obtained the Forest School certificate (Higher Standard) and have rendered satisfactory service* will be eligible for promotion to the classes of Extra-Assistant and Extra-Deputy Conservators; and Foresters who have obtained the Forest School certificate (Higher or Lower Standard) and have done good service,† to the class of Rangers.

Gazetting of promotions to and in classes of Extra-Assistant and Extra-Deputy Conservators.

46. Promotions to and in the classes of Extra-Assistant and Extra-Deputy Conservators will be notified in the gazettes of the Local Governments concerned.

Promotions made by Conservators and by Local Governments.

47. The promotion of Foresters, who have qualified under section 29 (1), from grade to grade, and to the class of Rangers, will be made by Conservators. The following promotions are made by Local Governments, provided that power to make promotions under (ii) may be delegated to Conservators:—

(i) Foresters to the class of Rangers if considered qualified under section 29 (2).
(ii) Rangers from grade to grade.
(iii) „ to the class of Extra-Assistant Conservators.
(iv) Extra-Assistant Conservators from grade to grade.
(v) „ „ to the class of Extra-Deputy Conservators.
(vi) Extra-Deputy Conservators from grade to grade.

Subordinate Forest Service.

Promotions of Guards and other Subordinates.

48. The promotion of Forest Guards from grade to grade and that of other subordinate officials whose pay is less than R15 per mensem, will ordinarily be made by Divisional Offi-

* *Vide* Section 30 (1).
† *Vide* Section 29 (1).

ORGANIZATION OF THE FOREST SERVICE—*continued.*

cers. The following promotions will be made by Conservators:—

(i) Subordinate officials whose pay is R15 per mensem or more.
(ii) Forest Guards to the class of Foresters.
(iii) Foresters from grade to grade.

Position and Duties.

Indian Forest Service.

Inspector General.

49. The Inspector General is attached to the Revenue and Agricultural Secretariat, to assist the Government of India in dealing with the Forest business which comes before them. He also controls the Forest Survey and Working-Plans Branches, and the Forest School at Dehra Dun. The Superintendent of Working-Plans is also Assistant Inspector General.

Inspector General's correspondence with Conservators and Local Governments.

50. The Inspector General may correspond officially with Conservators on professional subjects, including the preparation of Working-Plans, and on any other matters which do not involve questions of administrative or general policy. Except as provided in section 84, no *instructions* will be issued by him in the course of such correspondence.

The Inspector General may write to a Local Government with reference to any professional matter, and he may, when on inspection tours, submit to a Local Government reports or notes on the forests visited, either direct or through the Government of India.

Generally, the Inspector General may submit to the Government of India reports or notes, under his own signature, on any question connected with the administration and management of the forests in any province, to be dealt with in such manner as may be approved by the Government of India.

The correspondence of the Inspector General will be recorded in monthly volumes of Proceedings, copies of which will be submitted to the Government of India and be distributed to all Local Governments and Conservators. In addition, copies of letters on important matters will, whenever necessary, be forwarded at once to the Government of India or to the Local Government, as the case may be.

Inspection of Conservators and Divisional Offices.

51. The Inspector General will, whenever it shall appear desirable, inspect Conservators' and Divisional Offices, and

ORGANIZATION OF THE FOREST SERVICE—*continued.*

will submit reports on them to the Local Government, the Comptroller and Auditor General, and the Government of India.

Director of the Forest School, and Superintendent of Forest Surveys.

52. The Director of the Forest School and the Superintendent of Forest Surveys are subordinate to the Inspector General, who arranges for the management of the Forest School in consultation with the Board of Control—*vide* Circulars No. 15F., dated 6th December 1890, and No. 16F., dated 18th December 1890 (Appendix III).

Application for the services of the Forest Survey staff must be made to the Inspector General, who will, if necessary, obtain the orders of the Government of India on the application—*vide* Circular No. 9 F., dated 2nd July 1890; also Inspector General's Circular No. 19, dated 13th September 1889 (Appendix VI).

Conservators.

53. Subject to the Local Government to which he is subordinate, the Conservator has the general control of Forest matters within his Circle.

Conservators may correspond direct with Local Governments, except in Berar, Coorg, and Ajmere, where correspondence shall be conducted with the Commissioner.

Conservators shall be supplied with the Forest Proceedings of their Local Governments and with all Circulars relating to Forest business.

It is the duty of a Conservator to make frequent tours of inspection and to visit once a year as many of the forests under his control as possible. During these tours the following points should receive particular attention, and, if necessary, be specially reported on to the Local Government:—

(1) *Surveys and Settlements,* made or in progress and their cost, extent to which they are still required; nature and adequacy of the maps and settlement records prepared; results of working under the settlements in force.

(2) *Working-Plans,* already made or in progress and their cost, extent to which Plans are still required; results of working of Plans in force.

(3) *Forest Boundaries,* their nature and state of repair, demarcation work in progress and its cost, demarcation work still to be done.

ORGANIZATION OF THE FOREST SERVICE—*continued.*

(4) *Roads, Buildings, and other similar works,* in existence or under construction, their cost, state of repair ; new roads, buildings, or other works required.

(5) *Executive and Protective Staff,* efficiency, state of discipline, etc.

(6) *Condition of the Forests,* the methods of treatment employed ; natural reproduction, causes which interfere with it, etc.

(7) *Protection of the Forests from Injury,* by man, by cattle, by fires, etc. ; breaches of the Forest rules, their frequency and causes.

(8) *Works of Reproduction and Cultural Improvements,* extent, condition, and cost of plantations made, condition of nurseries ; new sowings or plantings required ; thinnings, creeper-cutting, etc., extent to which carried on and required.

(9) *Method of Working and Management in force,* advantages or otherwise of these methods, expenditure incurred on them ; outturn of the forests, and financial results.

(10) *Timber Depôts,* their situation and adequacy, condition in which kept ; state of the records kept up in connection with them, etc.

The Conservator should further see that all money transactions are conducted in accordance with the rules in force ; and he should examine the cost of current works, as well as of those which have been spread over several years. He should also ascertain that the Divisional Officer and other members of the Controlling Staff are conversant with their duties, that discipline is maintained, and that work is properly supervised.

Suspension, Reduction, Dismissal.

Indian Forest Service.

54. The suspension, reduction to a lower grade or class, or removal from the service of Conservators and other officers on the Imperial List will rest with the Government of India. Suspension, reduction, or removal of officers on Imperial List.

55. In cases of misconduct, Local Governments may suspend or reduce Deputy Conservators to the class of Assistant Conservators, and Deputy or Assistant Conservators to a lower grade in the same class ; but the removal of these officers from the service will rest with the Government of India. Suspension, reduction, or removal of officers on Provincial Lists

ORGANIZATION OF THE FOREST SERVICE—*continued.*

Reduction of a Forest officer to a lower class or grade.

56. When a Forest Officer is reduced to a lower class or grade, his name will, as a rule, be placed at the bottom of the list of officers in that grade; but should the Local Government under which the officer is serving desire, in any special case, that the officer degraded be placed in any other position in the lower grade, the fact should be stated in the order reducing the officer. This section applies also to the Provincial and Subordinate Forest Services.

Provincial Forest Service.

Suspension, reduction, or dismissal of members of Provincial Forest Service.

57. Any member of the Provincial Forest Service may, pending the orders of the Conservator, or of the Local Government when required, be suspended by the Divisional Officer. The reduction or dismissal of Foresters may be made by Conservators, and of Rangers, Extra-Assistant Conservators, and Extra-Deputy Conservators by the Local Government.

Fining.

58. Fines inflicted by Divisional Officers on Rangers and Extra-Assistant Conservators serving under them require the previous sanction of the Conservator.

Subordinate Forest Service.

Suspension, reduction, or dismissal of members of Subordinate Forest Service.

59. Any member of the Subordinate Forest Service may be suspended by the Divisional Officer. The reduction or dismissal of Forest Guards, or other subordinates whose pay is less than R15 per mensem, may be made by Divisional Officers, and that of subordinates on R15 per mensem and upwards, and of Foresters, by Conservators.

Fining.

60. Divisional Officers have the power to fine, to the extent of one month's salary, any member of the Subordinate Forest Service serving under them.

Criminal prosecution.

61. In cases of reduction or dismissal of Forest Guards when the offence is such that it may be made the subject of a criminal prosecution, the case will be reported to the Conservator for determination whether a prosecution should be instituted.

Resignation.

Indian Forest Service.

Resignation of officers of Indian Forest service.

62. The Government of India alone have the power to accept the resignation of officers of the Indian Forest Service.

ORGANIZATION OF THE FOREST SERVICE—*continued.*

Provincial Forest Service.

63. The resignation of officers in the Provincial Forest Service may be accepted by Local Governments.

Resignation of officers in Provincial Forest Service.

Subordinate Forest Service.

64. The resignation of officers in the Subordinate Forest Service may be accepted by Conservators in the case of those subordinates whose pay is ₹15 per mensem and upwards, and by Divisional Officers when the pay is less than ₹15 per mensem.

Resignation of officers in Subordinate Forest Service.

Transfers.

65. Transfers of officers on the Imperial List will be regulated by the Government of India. Transfers of officers below the rank of Conservator from one province to another will only be made in exceptional cases; but the Government of India reserve to themselves the right of transferring officers from one province to another.

Transfers of officers on Imperial List and from one province to another.

When an officer is transferred from one province to another at his own request, such transfer will ordinarily carry with it the condition that his name shall be placed on the list of his new province at the bottom of the grade or class to which he belongs.

66. Postings and transfers within a province of officers on the Provincial Lists of the Indian Forest Service and of those belonging to the Provincial Forest Service will be made—(*a*) in the case of Foresters and Rangers, by Conservators; (*b*) in other cases, by Local Governments. Similar postings and transfers of officers in the Subordinate Forest Service will be made by Conservators.

Postings and transfers within a province.

Leave of Absence.

67. Leave of absence to officers on the Imperial List will be granted by the Government of India alone. Their applications for leave will be submitted to the Government of India through the Local Governments, Foreign States, or Colonies under whom they may be serving: this procedure is necessary to enable the Government of India to make timely arrangements for filling up the vacancies that will thus be caused.

Officers on Imperial List of Indian Forest Service.

ORGANIZATION OF THE FOREST SERVICE—*continued.*

Officer on Provincial Lists of Indian Forest Service.

68. Leave of absence may be granted by Local Governments to officers on the Provincial Lists under the rules applicable to the branch of the service to which such officers belong. In dealing with applications for leave, Local Governments will take into consideration the fact that the staff allotted to each province cannot, as a rule, be augmented by the Government of India in order to provide substitutes for officers on leave. Local Governments will also attach due weight to the circumstance that work in many forests is confined to particular seasons of the year, and that the public service suffers when Forest Officers take leave during the working season.

Provincial and Subordinate Forest Service.

68A. Leave of absence under the rules may be granted by Local Governments to Extra-Deputy and Extra-Assistant Conservators. Similar leave may be granted to all other members of the Provincial and Subordinate Services as follows:—

(i) If the pay of the officer be R20 per mensem or less . . .	By the Divisional Officer.
(ii) If the pay of the officer be more than R20 per mensem	By the Conservator.

Examination.

Leave.

Examination leave.

69. To enable officers holding the substantive appointment of Assistant Conservator or of Extra-Assistant Conservator to qualify themselves for passing the examinations prescribed in Sections 37 and 44, examination leave for two periods of three months each may be granted to them, by the Local Government, at such times as may be found convenient: provided that the second period of three months shall not be given in the case of an officer who has not passed by the Lower Standard in a principal language and qualified in Land Revenue, Forest Law, Procedure and Accounts. Such examination leave may, if the test for which it has been granted is successfully passed, either during the leave or within three months after its expiry, count as duty qualifying for privilege leave and pension.

Examination leave may only be taken in India. It may not be granted previously to, or in continuation of, any other

ORGANIZATION OF THE FOREST SERVICE—*concluded.*

leave; but privilege leave or leave on medical certificate may be taken in continuation of examination leave.

An officer on examination leave has a lien on his appointment (substantive or officiating), and is entitled to leave allowances as if he were on privilege leave.

Office Establishments.

70. The appointment, transfer, promotion, reduction, or dismissal of members of office establishments, as well as the grant of leave to such officers, will be regulated as follows:— Appointments, promotions, reductions, or dismissals.

(i) If the pay of the officer is less than R15 a month . . . . . } By the Divisional Officer.

(ii) If the pay of the officer is R15 a month or more . . . . . } By the Conservator.

Divisional Officers have the power to suspend and to fine (to the extent of one month's salary) any member of the office establishment serving under them. Suspension and fining.

Clerical and menial establishments serving in the Darjeeling District, Bengal, receive a local allowance of 20 per cent. on their pay. Local allowances in Bengal.

Clerical and menial establishments serving in the Ruby Mines District, Burma, draw local allowances at the rate of 30 per cent. on salaries of R30 per mensem and upwards, subject to a maximum allowance of R40 per mensem, and 50 per cent. on salaries under R30 per mensem, subject to a maximum allowance of R8 per mensem. Local allowances in Burma.

NOTIFICATIONS OF RETIREMENT, PROMOTION OR REDUCTION, AND LEAVE.

71. The fact and date of retirement of officers in all grades of the Indian Forest Service should be specially reported to the Government of India, and that Government should also be furnished with copies of all notifications issued by Local Governments which refer to the promotion or reduction, whether permanent or temporary, of officers, or to the grant of leave—*vide* Circulars No. 8 F., dated 30th April 1889, No. 4 F., dated 21st April 1890, and No. 14 F., dated 21st October 1890 (Appendix VII). Government of India to be informed of retirements, promotions, reductions, and grant of leave.

Part III.—Examinations.

Examination for Assistant Conservators, 2nd grade.

72. The examination for Assistant Conservators of the 2nd grade referred to in Section 37 will be in the following subjects:—

(A) Vernacular, by the Higher Standard in a "principal" language of the province in which an officer is serving.
(B) Land-Revenue.
(C) Forest Law.
(D) Procedure and Accounts.

The Examining Board or Boards will be appointed by Local Governments and should include a Forest Officer.

(A).—Languages.

"Principal" languages.

73. For the purposes of this Code, languages are divided into—

(i) Principal.
(ii) Optional.

The following statement shows the languages held to be "principal" in each province:—

No.	Province.	Principal languages.
1	Bengal Andamans	Bengali. Hindustani.
2	North-Western Provinces and Oudh .	Hindustani.
3	Punjab Baluchistan	Hindustani.
4	Central Provinces	Hindustani.
5	Burma	Burmese.
6	Assam	Assamese. Bengali.
7	Coorg	Canarese.
8	Ajmere	Hindustani.
9	Berar	Hindustani. Marathi.

Nothing in Section 37, 44, or 72 is intended to prevent an Assistant Conservator of the 2nd grade, or an Extra-Assistant Conservator, from presenting himself for examina-

EXAMINATIONS—*continued.*

tion by the Lower Standard in any principal language of the province.

Examinations will be held both in the Lower and Higher Standards and will be conducted in accordance with such rules as may from time to time be promulgated by Local Governments with the previous sanction of the Government of India [*vide* Appendix V].

In the case of those provinces in which two languages are entered as "principal," the Conservator may, with the sanction of the Local Government, prescribe in which of the two languages any officer will be required to pass.

"Optional" languages.

74. It will be optional for an officer of the Forest Department to pass in one or more of the other languages or dialects spoken in the whole or a portion of the province in which he is serving; provided that he shall first obtain the permission of the Local Government, who will decide whether the language in which he proposes to pass is one the acquisition of which will be useful to him and likely to increase his efficiency in the Department.

Allowances for passing in Native languages.

75. No reward will be granted to an officer of the Forest Department for passing an examination in a vernacular language in which it was necessary for him to pass in order to qualify for promotion under Sections 37 and 44.

Subject to this condition, Forest Officers of the rank of Extra-Assistant Conservator and upwards will be entitled to the following Munshi allowances:—

₹180 for passing in Hindustani by the Lower Standard, or in any other "principal" language (except Burmese) by an equivalent standard.

₹250 for passing in Burmese by the Lower Standard.

₹300 for passing in Hindustani by the Higher Standard.
₹500 for passing in any other "principal" language by the Higher Standard.
} Subject to a deduction of any allowance already drawn for passing in the same language by the Lower Standard.

For passing in any "optional" language, under the sanction of the Local Government, as provided in Section 74, such allowance or reward will be given as may be sanctioned for officers of the Forest Department by local or general rules.

EXAMINATIONS—*concluded.*

(B).—Land-Revenue.

Examination in Land Revenue.

76. The examination will be written and oral. The written examination will comprise not less than six questions on the laws and subjects discussed in Baden-Powell's "Land-Revenue Systems and Land Tenures of British India," Book I (Introductory), and the chapters which refer to the system of the province in which the officer is serving.

(C).—Forest Law.

Examination in Forest Law.

77. The examination will be similar to that in Land-Revenue, and will be both written and oral, the questions being on the laws and subjects discussed in Baden-Powell's "Jurisprudence for Forest Officers."

(D).—Procedure and Accounts.

Examination in Procedure and Accounts.

78. The examination will be written and oral, and will embrace the Forest Code, the Civil Service Regulations, and the rules regarding the general conduct of business in the Forest Department. The use of books will be allowed.

CHAPTER II.

MANAGEMENT AND WORKING OF THE FORESTS.

Part I.—General.

Detailed record of Reserved Forests (Form No. 1).

79. In each division a book will be kept containing a register of Reserved Forests (Form No.* 1). A copy of this book will be deposited in the Conservator's Office.

All additions or other changes will be entered in this register as soon as they have been notified in the Government Gazette.

Not later than the 1st May in each year a copy of all entries made during the year will be forwarded by Divisional Officers to the Conservator, by whom they will be entered in his copy of the register of Reserved Forests.

As far as practicable, a map of each Reserve should be deposited in the Divisional, the Conservator's, and the Inspector General's offices.

Supply to Superintendent of Forest Surveys of copies of all Notifications constituting Reserved and Protected Forests or modifying the boundaries of such forests.

80. In order that the maps in the Office of the Superintendent of Forest Surveys at Dehra Dun, showing the areas covered by forests in the several provinces, may be complete in respect to the data available up to date, a copy of all Notifications constituting Reserved and Protected Forests, or modifying (by exclusion or otherwise) the boundaries of such forests, together with an indicative tracing or sketch-map, should be forwarded by Conservators, under the orders of Local Governments, direct to the Superintendent of Forest Surveys, who is charged with the duty of making the necessary entries and alterations in the maps in question.

Record and Register of Protected and other forests.

81. As far as the data are available, books similar to that prescribed in Section 79 for Reserved Forests will be kept up for Protected Forests, and for all other areas under the management of the Forest Department.

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* Registers already written up in Form No. 1, as prescribed in the 3rd edition of the Code, need not be re-written in this Form until an opportunity occurs for revising and re-writing, in a more detailed manner, the description of the boundaries or of the rights.

GENERAL—*continued.*

Annual Plan of Operations.

82. An "Annual Plan of Operations" must be drawn up, in which the working of each forest for the year will be detailed. This Plan will ordinarily be framed for the forest year, and it must be submitted to the Conservator with the Budget Estimates, or at such other time as may be prescribed by the Local Government.

Wherever a Working-Plan has been framed, the Annual Plan of Operations must be based upon the provisions of the Working-Plan. Where no Working-Plan exists, and until such Plan is made, the Annual Plan of Operations must be based on the general principles of Forest Conservancy; that is to say, the quantity of timber to be cut and of other material to be taken out of a forest must be fixed so as to secure the maintenance and improvement of the forest. Guided by these considerations, the Annual Plan of Operations should provide for fellings, thinnings, export of forest produce, the grazing of cattle, protection against fire, and the execution of works of reproduction and improvement.

Procedure to be followed when it is proposed to frame Working Plans.

83. Working-Plans shall, as far as practicable, be prepared for all forests or collections of forests—whether Reserved, Protected, or Unclassed—under the management of the Department. Their preparation will be carried out by local agency and under the general or special orders of Local Governments; but, in order to ensure that Plans may be drawn up according to correct principles, the Conservator shall submit to the Inspector General before, or as soon as possible after, the commencement of operations, a Preliminary Report. This Report will contain a short description of the forests for which it is contemplated to frame a Working-Plan, facts relating to their management, working, and reproduction; the future treatment recommended, with the reasons for the same; propositions regarding the basis on which it is intended to build the plan of exploitation and management (whether on area, material, or material with area-check); and proposals with regard to valuation surveys. The Inspector General will return this Report, with his remarks, to the Conservator. The officers in charge of the local Working Plans Divisions will be subordinate to Conservators, who are responsible, within their respective Circles, for the preparation and subsequent due observance of the prescriptions con

GENERAL—*continued.*

tained in the Working-Plans. Conservators should consult the Inspector General on all important technical points connected with the elaboration of Working-Plans.

Directions regarding the technical part of the preparation of Working-Plans may be issued by the Inspector General.

84. The Inspector General may issue, in the form of Circulars or otherwise, directions regarding the technical part of the preparation of Working-Plans; but if he has reason to disapprove of the proceedings on any other point, he will address the Local Government with a view to the issue of such orders as may appear advisable. Any difference of opinion between the Inspector General and the Local Government will be referred for the orders of the Government of India. All such correspondence will be recorded in the monthly Proceedings of the Inspector General.

Area for which separate Working-Plans Reports shall be prepared.

85. The area for which each separate Plan of management or Working-Plan Report shall be prepared, depends on the circumstances of each case; but, as far as possible, the Report should deal with all the forests situated in one locality and the entire area of each forest in that locality. This area may consist of a Sub-division, a Range, or merely a Beat or group of Beats, and shall be divided into as many Working-Circles as may be necessary, extensive tracts which it may not be deemed expedient to work being relegated to a separate circle or circles.

Working-Circles.

86. A "Working-Circle"* is, as a rule, an area subjected to one and the same cultural treatment, and which it is proposed to exploit separately, by means of distinct series of operations.

Blocks.

"Blocks" are main divisions of a forest and should be indicated by local names. Their boundaries may conveniently be made to coincide with those of administrative charges, such as Ranges or Beats.

Compartments.

"Compartments" are smaller divisions. Where a forest is divided into compartments, their boundaries, as a rule, should be either natural features—such as streams, spurs, or ridges—or existing landmarks—such as roads, rides, fire-lines, etc. The detailed analysis and description of a forest may necessitate the formation of sub-compartments;

* Tracts which it is not proposed to work immediately may also, for convenience, be considered as forming Working-Circles.

GENERAL—*continued.*

but the boundaries of these more minute sub-divisions should not be permanently marked out on the ground.

"Coupe."

A "coupe" is the area felled over in a single year, and may constitute a permanent sub-division of a forest.

Designation and numbering of Blocks and Compartments.

"Blocks" should be indicated by local names, "Compartments" by Arabic numbers, "Coupes" by Roman numbers, and "Sub-compartments" by small letters added to the number of the Compartment, thus:—

"Raipur IV, 18, c" would indicate Raipur Block, Coupe No. IV, Compartment No. 18, and Sub-compartment c.

General rules for the preparation of Working-Plans.

87. The Working-Plan Report shall as far as possible be drawn up in the following form:—

INTRODUCTION.

Part I.

SUMMARY OF FACTS ON WHICH THE PROPOSALS ARE BASED.

DESCRIPTION OF THE TRACT DEALT WITH.

Name and situation.
Configuration of the ground.
Underlying rock, and soil.
Climate.
Agricultural customs and wants of the population.

THE COMPOSITION AND CONDITION OF THE FORESTS.

Distribution and area.
State of the boundaries.
Legal position.
Rights.
Composition and condition of the crop.
Injuries to which the crop is liable.

SYSTEM OF MANAGEMENT.

Past and present systems of management.
Special works of improvement undertaken.
Past revenue and expenditure.

UTILIZATION OF THE PRODUCE.

Marketable products; quantities consumed in past years
Lines of export.

GENERAL—*continued.*

Markets.
Mode of extraction and its cost.
Net value of each class of produce.

MISCELLANEOUS FACTS.

The Forest Staff.
Labour supply.

Part II.

FUTURE MANAGEMENT DISCUSSED AND PRESCRIBED.

BASIS OF PROPOSALS.

Working-Circles how composed; reasons for their formation.
Compartments; justification of the sub-division adopted.
Analysis of the crop; method of valuation employed.

METHOD OF TREATMENT.*

Object sought to be attained.
Method of treatment adopted.
The exploitable age.

THE FELLINGS.*

The general working scheme; calculation of the possibility.
Period for which the fellings are prescribed.
Areas to be felled annually or periodically; order of their allotment.
Nature of and mode of executing the fellings; forecast of condition of crop at their conclusion.
Tabular statement of the fellings to be made.

SUPPLEMENTARY REGULATIONS.*

Cleanings, thinnings, or other improvement fellings.
Grazing and other rights.
Sowings, plantings, or other works special to each circle.
Improvements common to whole area.

* Each Working-Circle should be separately dealt with as regards the method of treatment, the fellings, and all supplementary provisions, except those that are common to the whole area, such as the construction of roads, etc.

GENERAL—*continued.*

MISCELLANEOUS.*

Miscellaneous prescriptions.
Changes proposed in the Forest Staff.
Financial results of proposed working.

APPENDICES.

Maps.
Description of crop in each compartment; written or by stock-maps.
Valuation surveys; written record of results of.
Rates of growth; record of observations made.
Miscellaneous statements.

The accuracy or minuteness of the Working-Plans will depend on the demands which are made on the forests, the nature and value of the produce removed from them, and the other purposes which they are to fulfil.

Where the demand equals, or even exceeds, the possible outturn,† Working-Plans must be prepared with the greatest minuteness, and everything must be arranged so as to obtain the highest outturn which the forest is capable of returning under the most careful management. Where, on the other hand, the demand is as yet below the ordinary capability of the forest, a more rough and expeditious procedure may be followed.

With a view to bringing all important forests, as soon as possible, under systematic management, the first Working-Plans may be of a simple description and based on such data as may be readily obtainable, to be substituted by more accurate Plans as the detailed information required for their preparation becomes available.

The officer who prepares a Working-Plan will be held responsible for the accuracy of the statistical information it contains: provided that in cases where the conditions are such that the collection and record of such information can safely be entrusted to his subordinates, the names of such subordinates shall be mentioned in the Working-Plans Report. The Working-Plans Officer must, under any

* Information upon the following matters should also be furnished in order to indicate the actual cost of the Working-Plan:—

(*a*) Establishment employed;

(*b*) Expenditure incurred under all heads.

† For definition of "outturn" *vide* Section 93.

GENERAL—*continued.*

circumstances, make a personal inspection of all portions of the area dealt with, which it is proposed to exploit under the provisions of the Plan, and satisfy himself that all information, however collected, in respect of such portions is accurate—*vide* Circular No. 26 F., dated 26th August 1892.

Procedure when a Working-Plan has been drawn up.

88. When a Working-Plan has been drawn up, the Conservator will submit it (in duplicate), finally printed off, to the Inspector General, who will forward it, with his opinion and remarks, to the Local Government. The latter will then pass orders on it, and forward 12 copies of it, with those orders and all important correspondence regarding its provisions bound up with it, to the Government of India either for transmission to the Inspector General of Forests or for orders, as each case may require. Deviations * from an approved Working-Plan, not amounting to a revision of the general scheme of management, may be made only with the previous sanction of the Local Government, which will, if necessary, consult the Inspector General before passing such orders. Copies of the orders of the Local Government sanctioning such modifications should be forthwith forwarded to the Inspector General of Forests, and should also be quoted in the annual statements submitted to the Inspector General by Conservators in accordance with the provisions of Section 92. Conservators are, in the first instance, responsible that no deviations take place from a sanctioned Working-Plan without the sanction of the Local Government; but they may forestall such sanction in the case of fires or other serious accidents, which necessitate a sudden change in the Plan.

The same procedure should be followed with regard to revisions of Working-Plans as is prescribed in this and the preceding sections with regard to first Plans.

* Every petty repair or other necessary work undertaken by the local officers need not be referred to the Local Government for sanction unless foreseen and mentioned in the Working-Plan, but fellings and other main forest operations prescribed in the Plan should be carried out except where their non-execution has been formally sanctioned; while works which are incompatible with the scheme of management prescribed, or which it is expressly laid down in the Plan are *not* to be undertaken (as, for instance, expensive plantations where it is prescribed that reproduction is to be obtained by natural means), should not be carried out unless with the previous sanction of the Local Government. The non-execution of main prescribed forest operations, such as fellings, etc., owing to short demand for produce or for any such reason, will be reported with explanations to the Local Government, and the needful sanction to the deviation obtained.

GENERAL—*continued.*

Control of working of forests for which Working Plans exist. (Forms Nos. 2, 2 (a) and 3.)

89. For the control of the working of all forests for which Working-Plans have been prepared, the following Control Books will be kept up:—

(1) A Register in Form No. 2—or, where girdling operations are carried on, in Form No. 2 (*a*)—for each working-circle.

(2) Record of Works of Reproduction and Improvement (Form No. 3).

(3) Forest Journal.

In the case of fellings being below the quantity permitted to be removed under the Working-Plan, the balance should (unless the contrary be ordered by the Local Government, in which case the orders should be quoted in the "Remarks" column) be brought forward, as the balance available to be removed in the following year, in addition to the regular provision for that year. Should the fellings have exceeded the provisions of the Working-Plan, the authority under which such excess has been permitted should be quoted in the column of "Remarks." If so ordered, such excess will be deducted from the fellings of future years.

Record of Works.

The record of works of reproduction and improvement will show in a summary form all steps taken towards fire-conservancy, cutting of creepers, planting and sowing, erection of buildings, opening of communications, etc. Should the prescribed works not be completed during the year, the balance left undone will be entered in Form No. 3 as work to be carried out during the following year, in addition to the regular provisions of the Working-Plan.

Forest Journal.

Forms Nos. 2 and 3 will be kept up for the forest year. In the Forest Journal will be recorded all noteworthy occurrences which bear on the management and improvement of the forest, more particularly on the preparation of Working-Plans.

Control of working of forests for which there are no Working-Plans.

90. Similar Registers and Forest Journals will be kept up for forests for which no Working-Plans have as yet been framed: in the case of Reserved Forests or demarcated Protected Forests, for each forest or group of forests, as may appear most convenient to the Conservator; and in the case

GENERAL—*concluded.*

of undemarcated Protected Forests, or Unclassed State Forests, for the same forests, as fixed by the Conservator.

In such cases the "Register of Yield and Outturn" alone will be filled up in Form No. 2 [or, where girdling operations are carried on, in Form No. 2(*a*)], and in Form No. 3 the column "Provisions of Working-Plan" will be left blank.

Plantation Journal.

91. Whenever plantations are made on a large scale, the Conservator may prescribe a separate journal for each plantation. In this book should be recorded the date of each inspection by a Superior Officer, and the observations made at each inspection.

Entries made in Forms Nos. 2, 2 (*a*), 3, and 33 to be submitted to the Conservator and the Inspector General.

92. Divisional Officers will, not later than the 1st October in each year, submit to the Conservator copies of all entries made during the previous forest year in Forms Nos. 2 [or 2 (*a*)] and 3, as far as they relate to forests for which Working-Plans exist. The Conservator will enter the items in his Control Books, and will forward, not later than the 1st November in each year, summary abstracts therefrom in Forms Nos. 2 (or 2*a*) and 3 to the Inspector General, accompanied by an annual abstract of Form No. 33 for the first year. These abstracts should be prepared separately for each Working-Circle embraced in the Working-Plan.*

The abstracts so forwarded, which must in every case clearly compare the prescriptions of the Plans with the results of their working (the column of "Remarks" being used to elucidate entries where necessary), shall be countersigned by or on behalf of the Conservator in authentication of their accuracy.

The Inspector General will examine the abstracts, and, if he notices any deviation from a sanctioned Working-Plan, he will draw the attention of the Local Government to it for the issue of the necessary orders, or he will submit the case to the Government of India, as may be required.

* Control statements having reference to the same Working-Plan should be forwarded to the Inspector General under a separate letter or endorsement. Reference in the same letter to control statements regarding more than one Working-Plan should not be made.

Part II.—Accounts of Timber and other Stock, of Stores, Tools and Plant, and of Live-Stock.

Fellings. (Forms Nos. 4, 5, 6, 9 and 11.)

93. The produce of all fellings must appear either in Form No. 4, or No. 9, or No. 11, or in the form which may be prescribed under Section 108.

The "gross yield" of a forest is the *total* volume (in cubic feet, solid) or quantity of *all* produce felled or cut, whether removed and utilized or not. The "outturn" or net yield comprises such portion of the gross yield as has been or will be utilized.

The gross yield of all fellings by Government agency must appear in Forms Nos. 4 and 6. Wastage or other unutilizable material will be written off in Forms Nos. 5 and 6. The outturn of all other fellings must appear in Form No. 9 or No. 11, or in the Form which may be prescribed under Section 108.

Depôts.

94. Under the system of Government working, two classes of depôts will be established—

(i) Forest Depôts.
(ii) Sale Depôts.

It will rest with the Conservator to decide what localities shall be forest depôts* and which sale depôts.

Registers of Receipts and Disposals in Forest Depôts. (Forms Nos. 4 & 5.)

95. As the timber and other forest produce reaches a forest depôt, it will be shown in the Register of Receipts (Form No. 4), and on its despatch or disposal in the Register of Disposals (Form No. 5). The Conservator will issue instructions whether all columns in these forms shall be filled up, or whether any may be left blank.

Registers of Receipts and Disposals in Sale Depôts. (Forms Nos. 4 & .)

96. In each sale depôt will be kept Registers of Receipts (Form No. 4), in which will be entered all stock as it arrives, and Registers of Disposal (Form No. 5) showing all stock sold or otherwise disposed of. Separate registers will be kept for—

(*a*) Timber, including drift and waif wood.
(*b*) Bamboos, fuel, and other forest produce.

97. All logs and scantlings on reaching a sale depôt will be measured and marked in such manner as may be ordered

* In some cases, special plots will be set aside as "forest depôts"; in others, the areas where the fellings have been made will be considered as "forest depôts."

ACCOUNTS OF TIMBER AND OTHER STOCK, ETC.—*continued.*

by the Conservator. The number or measurement or both, as the case may be, of the logs and scantlings must be entered daily in the Register of Receipts as they are taken charge of.

Timber received in Sale Depôts to be measured and marked.

Logs and scantlings, when sold, will be marked with the sale-mark.

Sale-mark.

98. The following returns will be submitted monthly from each forest and sale depôt to the Divisional Officer:—

Monthly Depôt Returns (Forms Nos. 6 & 7.)

Form No. 6.—Receipts and issues of timber and other produce.*
Form No. 7.—Sales of timber and other produce, including drift and waif wood.

A summary will be prepared from the returns submitted in Form No. 6 from each depôt in the division. Each description of produce will be grouped together, and the numbers and quantities will be totalled separately. The receipts and issues of forest depôts will be shown separately from those of sale depôts.

99. Form No. 7 will show the sales the proceeds of which are credited under Revenue head I, and of so much under head III as is obtained by the sale of confiscated drift and waif wood collected by Government agency.

Form No. 7.—Sales of timber, etc., collected by Government agency.

The entries in this form will consequently comprise all disposals by sale of timber and other produce shown in Form No. 6, the totals for forest depôts and sale depôts being shown separately.

100. From divisions where drift timber operations are of sufficient importance, a return in Form No. 8 will be submitted to the Conservator. All items entered in the column "Transferred to Government Account" will appear in Form No. 4 in the same way as other Government timber.

Form No. 8.—Drift timber operations.

101. For all timber or other forest produce sold otherwise than from depôt, a permit must be given before any of the aforesaid produce can be removed by the purchaser. This permit (for which Form No. 14 is suggested) will, in general, be issued only after payment in full of all dues. Permit forms should be kept in bound books in duplicate, and should bear printed serial numbers. Annual numbers will be entered on all permits issued by the officer in charge of the Range.

Permits for timber or forest produce not brought to depôt. (Form No. 14.)

* The specimen Form No. 6 attached to the Code is filled up as a Divisional return.

ACCOUNTS OF TIMBER AND OTHER STOCK, ETC.—*continued.*

Taking stock in sale Depôts.

102. The stock at each sale depôt must be counted periodically at such intervals as the Conservator may direct, the depôt books being balanced at the time of counting. A special report of each taking of stock must be submitted to the Conservator.

Bill and Receipt Books. (Forms Nos. 12 & 13.)

103. A bill book (Form No. 12) may be used for lists of timber and other produce sold from depôts. On each transaction taking place, the bill may be given to the purchaser, while a copy is forwarded to the Divisional Officer, and the counterfoil will form the depôt copy.

A receipt book (Form No. 13) may also be used for receipts of price paid, to be given to purchasers.

Payment of revenue into Treasuries.

104. All revenue received shall be paid into the treasury with as little delay as possible. Each remittance will be accompanied by the usual *chalan* form supplied by Treasury Officers, in duplicate; one copy will form the voucher to the entry in the Cash Book, and the other will be retained by the Treasury Officer.

Form No. 9.—Return showing sales from forests of produce cut by purchasers.

105. All timber and other produce cut, collected, and removed from the forests by consumers and purchasers will be entered in a monthly statement prepared in Form No. 9.

Form No. 9 will show the sales the proceeds of which are credited under Revenue head II, arranged and totalled in horizontal lines according to sub-heads, and so much of the revenue under head III as is obtained by the sale of confiscated drift and waif wood collected and removed by consumers or purchasers.

When leases are granted for certain fixed periods to collect produce, and the revenue is payable in instalments, an estimate should, whenever practicable, be made of the quantity of produce removed, and the total estimated quantity should be shown in Form 9 once only, when the full amount of revenue has been received.

Form No. 10,—Outstandings on account of Revenue.

106. All items of revenue, including those shown in Forms Nos. 7 and 9, which are not fully realized during the month will be entered in detail in Form No. 10 (Outstandings on account of Revenue). The return for March in each year will be accompanied by a brief explanation of the circumstances under which each item of revenue that has been outstanding for twelve months remains unadjusted.

ACCOUNTS OF TIMBER AND OTHER STOCK, ETC.—*continued.*

If any outstanding revenue becomes irrecoverable, the sanction of the Local Government should be obtained to its being written off; and when the sanction is received, the amount should be entered in Form No. 10, in red ink, in the column "Recoveries during the month," a reference being made to the sanction under which the entry is made.

Form No. 11.—Free grants of Timber and other produce.

107. Timber and other produce may be granted free of charge under the sanction of the Local Government, who may delegate this power to the Conservator. Free grants made collectively to village or other communities exceeding R1,000 in value, and similar grants to individuals exceeding R500 in value, require the previous sanction of the Government of India.

In Upper Burma the issue of free grants of teak timber for the *bonâ fide* domestic or agricultural requirements of the licensee, or for the construction of buildings for the common benefit of the public, is vested in the officer in charge of a Forest Division or Sub-division; but no license shall be refused by the District Forest Officer without the approval in writing of the Deputy Commissioner of the district.

All free grants will be entered in a Register (Form No. 11).

Produce removed by right-holders.

108. Whenever practicable, produce removed by right-holders, or under privileges granted by Government, shall be shown in registers of such form as may be prescribed by the Conservator.

Form No. 15.—Return of Stores, Tools and Plant.

109. A return (Form No. 15) of stores, tools and plant will be submitted to the Conservator by Divisional Officers on the 1st April of each year.

Stores, tools and plant should ordinarily be classified as follows:—

(i) Surveying and other instruments.
(ii) Machinery.
(iii) Tools.
(iv) Office and rest-house furniture.
(v) Tents.
(vi) Building materials, small stores, and house-fittings.
(vii) Miscellaneous.

Returns of live-stock.

110. In those divisions, where Government elephants or other cattle are kept, returns of live-stock, together with a

ACCOUNTS OF TIMBER AND OTHER STOCK, ETC.—*concluded.*

statement of the cost of keep and of the work on which they have been employed, will be submitted to the Conservator in such forms and at such times as may be prescribed by the Local Government.

Returns of elephants should show name, sex, age, height, and condition of the animals.

Sanction required before writing off valuable Stores and Live-Stock.

111. No stores, tools and plant, excepting petty articles, and no live-stock, nor any timber or other stock, may be written off the accounts of Divisional Officers without the Conservator's sanction, or, when the value of the stores, animals, or timber exceeds R500, without the sanction of the Local Government: provided that unutilizable material, arising from the conversion of trees into logs or sawn timber and brought on stock (Section 93), may be written off by Divisional Officers under the general sanction of the Conservator.

Sales of Forest Produce, Stores, Tools or Plant.

112. No timber or other forest produce, and no live-stock, stores, tools or plant, may be sold except on receipt of cash payment in full at the time of delivery. The Conservator may, however, authorise Forest Officers of and above the rank of Forest Ranger, in exceptional cases and under such conditions regarding time of payment as he may lay down, to effect sales without payment in full at the time of delivery. Every such transaction, if the value exceeds R500, should be reported to the Local Government; if the value exceeds R10,000, the previous sanction of the Local Government should be obtained.

Sales to public departments,* with whom the accounts are adjusted by book-transfer, are exempted from this rule. Exceptions may also be authorised by Local Governments in the case of special transactions with other purchasers.

* *Vide* Section 187.

CHAPTER III.

CASH ACCOUNTS.

Part I.—Classification of Revenue and Expenditure.

113. All revenue and expenditure will be classified in accordance with the arrangement of Form No. 16. The expenditure is grouped under the two main heads: "A—Conservancy and Works" and "B—Establishments."

Classification prescribed under Budget heads and sub-heads. (Form No. 16.)

114. Heads I, II, and III under Receipts and Charges correspond with each other. The sub-heads are intended to exhibit, as far as such is practicable, the income and expenditure on account of timber, wood, bamboos, and other descriptions of forest produce.

Heads I, II, and III under Receipts and Expenditure.

Receipts under the commutation system, in lump sums, for permission to remove several descriptions of forest produce, need not be allotted to the several sub-heads, but may be shown under the general head II.

The charges incurred on account of timber and other produce removed from the forests by consumers or purchasers cannot, as a rule, be shown separately under the different sub-heads, and therefore no attempt has been made to subdivide A II.

115. Head IV is intended to include the duty levied on foreign timber, and the share of the revenue from forests which are not managed by Government officers, but in which Government has a share or has certain other rights. The charges incurred on account of these heads should be entered under A IV (*a* and *b*).

Head IV under Receipts and Expenditure.

116. Head V will include all revenue that cannot be correctly classified under heads I to IV.

Head V under Receipts.

Fines and confiscations under the Forest Law should on realisation be credited to "Law and Justice"—(1) when imposed and realised by Judicial Officers, (2) when imposed by Forest and realised by Judicial Officers (should such cases ever occur); and to "Forest Revenue"—(1) when imposed and realised by Forest Officers, (2) when imposed by Judicial and realised by Forest Officers.

Fines and confiscations.

All sums so realised by way of compensation for damage done to a forest should be classified as revenue of the forest

damaged, since such a receipt is not a fine, but the recovery of the cost of specific damage done, and should be treated accordingly.

Head A V.

117. It should be distinctly understood that heads I and II, under Receipts as well as under Conservancy and Works, are intended to relate to all forests managed by Government. Revenue realised or expenditure incurred on account of forests managed by Government, a certain share of the revenue of which is paid to other persons, as is the case in Hazara and Ajmere, will also be entered under these heads; but in these cases the amount of such share in the revenue which is paid to shareholders should be debited to A V. To the same head should also be charged the share of forest revenue paid to persons who are entitled to a share in the revenue of forests managed by Government.

Exception.—The payment of the Rajah of Hill Tipperah's share of the gross revenue, *less* his share of establishment charges, will be adjusted by deduction from the receipts of the year in which the payment is made.

118. Heads V, VI, VII, and VIII, under A.—Conservancy and Works, have no corresponding heads under Receipts.

Heads A VI and A VII.

Head A VI.—*Live-stock, stores, tools and plant* :—

a.—Purchase of cattle.
b.—Feed and keep of cattle.
c.—Purchase of stores, tools and plant.

Expenditure on account of the hire of cattle, and repairs to stores, tools and plant, will be charged under the appropriate sub-head as part of the outlay on the work for which they are required.

Head A VII.—*Communications and buildings* :—

a.—Roads and bridges.
b.—Buildings.
c.—Other works.

The sub-head VII *a* will include timber-slides and tramways for forest purposes, etc., in case they are of a permanent character. Temporary structures should be charged under Timber expenses. In cases of doubt, the expenditure should be charged under A VII *a*.

CLASSIFICATION OF REVENUE AND EXPENDITURE—*continued.*

119. Head A VIII.—*Organization, improvement and extension of forests:—* Head A VIII.

a.—Demarcation.
b.—Cost of Forest Settlements; compensation for land and rights.
c.—Surveys.
d.—Working-Plans.
e.—Sowing and planting.
f.—Protection from fire.
g.—Other works.

Under sub-head VIII *a* will come all charges connected with the formation and maintenance of boundary lines. In many cases cleared lines serve as boundary lines, fire-protection lines, and export or inspection roads. The cost of clearing and maintaining such lines should be charged under VII *a*, VIII *a*, or VIII *f* according to circumstances, but the entire cost should be charged under one sub-head only.

Sub-head VIII *b* will include cost of Settlements and compensation for land taken up for forest purposes, as well as expenditure incurred on the settlement of rights and privileges.

Sub-head VIII *c* will show the cost of all topographical surveys.

Sub-head VIII *d* will include the cost of valuation surveys, enumerations, and other works connected with the preparation of Working-Plans, including such extra establishment as is sanctioned for this purpose.

Sub-head VIII *e* refers to all sowing and planting operations, whether they are undertaken for the purpose of forming plantations or of assisting natural reproduction. The expenditure incurred on preparing the ground previous to sowing and planting will be charged under this sub-head.

Sub-head VIII *f* will show the cost of clearing and maintaining internal and external fire-lines, whether for the protection of natural or artificial forests. Such extra establishment as is sanctioned for this purpose, as well as the cost of suppression and extinction of fires which have broken out, wages of labour, rewards to villagers who have given meritorious aid, and so forth, should here be charged.

CLASSIFICATION OF REVENUE AND EXPENDITURE—*concluded.*

Sub-head VIII *g* will include all general forest work, such as fencing and enclosing, thinning, pruning, lopping, and girdling useless trees, cutting creepers, and the like.

Head A IX.

120. Head A IX.—*Miscellaneous*:—

a.—Refunds.
b.—Law charges.
c.—Other charges.

Under sub-head IX *b* come stamps, fees, and costs connected with the institution or defence of cases in Court.

Part II.—Budget Estimates.

121. Annual Budget Estimates will be prepared by Divisional Officers and submitted to the Conservator in Form No. 16. The Budget Estimate for the Province or Circle will be prepared by the Conservator in the same form, which will be arranged so as to show the figures of each division separately. It will be submitted, not later than the 16th October in each year, to the Local Government, which will briefly review, in the form of a Resolution, the Actuals of the past year, as well as the Revised and Budget Estimates of the current and coming years respectively. The Local Government will then forward the Budget, with a copy of their Resolution, to the Government of India through the officer entrusted with the audit of the accounts, *viz.* the Comptroller and Auditor General, or the Comptroller, Hyderabad, as the case may be, who will make such abstracts as may be required for the Civil Estimates. Annual Budget Estimates. (Form No. 16.)

The Budget Estimate should reach the Government of India not later than the 16th November in each year.

122. Form No. 16 contains five columns, showing— Form of Budget Estimate. (Form No. 16.)

I.—The Actuals of the past year.
II.—The Budget Estimate for the current year, as sanctioned by the Government of India.
III.—The Revised Estimate for the current year.
IV.—The Budget Estimate for the ensuing year.
V.—Amendment by the Local Government of the figures in column IV.

123. The figures in column I, Actuals, must be verified by the Comptroller and Auditor General, or by the Comptroller, Hyderabad. Figures to be entered in the Budget Estimate sheet.

The figures in column II will be the figures of the Budget Estimate for the current year as already sanctioned by the Government of India in the Department of Finance and Commerce. Should that sanction deal with the figures by totals only, the distribution of such total amounts under heads and sub-heads, as approved by the Local Government, will be entered. Original grants will be shown in black ink, and subsequent modified grants in red ink; the

BUDGET ESTIMATES—*continued.*

latter will be explained in foot-notes, showing the original grant and the additions or deductions, with the authority sanctioning them.

The figures in column III, the Revised Estimate, will be based on the actuals of as many months of the current year as may be available, and an estimate of the revenue and expenditure of the remaining months.

When the Revised Estimate of *Charges* is *in excess* of the sanctioned budget grant, the Local Government should apply separately to the Government of India—at the time that the Budget for the ensuing year is forwarded to the Comptroller and Auditor General for submission to the Government of India—for the grant of the necessary funds to meet the excess expenditure in question [*vide* Section 127]. The Comptroller and Auditor General should be advised when the application is made.

The figures in column IV, the Budget Estimate, represent the expected revenue and the proposed expenditure of the ensuing financial year, and they will be prepared according to instructions given in the sequel.

tailed figures der each ›head.

124. The figures of the Estimate must be shown separately against each head and sub-head of the prescribed form, except in the cases referred to in Section 114. It is prohibited to introduce new sub-heads without the authority of the Government of India.

ction of vernment of lia to totals main heads.

125. The sanction of the Government of India will usually be accorded to the totals of the general heads of the Estimate as follows:—

Receipts	Charges

but in special cases, where it may seem necessary, the sanction will be in detail.

Distribution of allotments by Local Governments and by Conservators.

126. Except in such special cases, it rests with Local Governments to order the distribution of the total amounts allotted among main heads and budget heads, as the requirements of the service may demand. On receipt of the figures provisionally sanctioned by the Government of India, Conservators will prepare and submit to Local Governments an Appropriation Statement, which, after sanction, will be transmitted to the auditing officer *viz.* the Comptroller and

BUDGET ESTIMATES.—*continued.*

Auditor General, or the Comptroller, Hyderabad, as the case may be.

In the Appropriation Statement, the figures under "Revenue," "A.—Conservancy and Works," and "B.—Establishments" will be entered in totals of budget heads *and* subheads for each division.

Subsequent transfers from one division to another, within the total amount sanctioned under each budget head for each Circle, may be made by the Conservator. All other transfers require the previous sanction of the Local Government. All transfers must be intimated to the auditing officer.

It must be understood that the figures of the Revised Estimate cannot be accepted as a revised Appropriation Statement of the budget grant, unless it is distinctly stated in the orders of the Local Government that they shall be so accepted.

127. Applications for additional budget grants will not be complied with, except under special circumstances, which must be fully explained. Every application for an additional grant should be accompanied by the Re-appropriation Statement prescribed in the Resolution of the Government of India in the Department of Finance and Commerce, No. 2855, dated 8th July 1891 (*vide* Appendix X). If a re-appropriation within the sanctioned budget grant for Forest Expenditure is not feasible, a re-appropriation should, if possible, be proposed from the sanctioned grants under other major heads of Expenditure controlled by the Local Government. Additional Budget Grants.

128. The Estimates will be accompanied by an Explanatory Note, justifying the figures and detailing the nature and cost of the different operations on which expenditure is proposed. Budget Explanatory Note.

129. The "Budget Explanatory Note" should be divided into three chapters.

Chapter I will deal with the "Actuals" of the past year. Important deviations from the figures of former years should be explained, as well as important deviations from the Budget and Revised Estimates of the past year. Chapter I, "Actuals."

Chapter II will deal with the Revised Estimate of the current year, according to heads. When it differs from the Chapter II, "Revised Estimate" compared with

BUDGET ESTIMATES—*continued.*

Sanctioned Estimate.

Sanctioned Estimate, full explanations must be given thus:—

Receipts.

Explanation of estimated Receipts.

I.—Timber and other produce removed from the forests by Government agency:—

a.—Timber.

	R
Sanctioned Estimate	50,000
Revised "	1,20,000
Expected increase .	70,000

due to favourable floods, which occurred in August last.

In Division B, 4,000 logs will be sold in excess of the estimate, and they are expected to realize R80,000.

In Division C, the work on the railway under construction was suddenly suspended, causing a falling off in the expected sales of sleepers amounting to R10,000.

Expenditure.

Explanation of estimated expenditure.

A I.—Timber and other produce removed from the forests Government agency:—

a.—Timber.

	R	R
Sanctioned Estimate	40,000	
Revised "	50,000	
Increase .	10,000	
Floating and landing 4,000 additional logs in Division B, at R4 per log		16,000
Saving in conversion of 10,000 sleepers less than estimated		6,000
Net increase .		10,000

Chapter III, "Budget Estimate."

130. Chapter III will be the justification in detail of the proposed revenue and expenditure for the ensuing year, and will be in the same form, taking up each head of the Estimate *seriatim* and showing the allotment of the Estimate amongst the several divisions.

BUDGET ESTIMATES—*continued.*

131. Under Receipts, the sources of revenue, the quantities of produce which it is proposed to remove, and the prices expected to be realised must be given. Receipts.

Expenditure is either "Ordinary" or "Capital."

"Ordinary" and "Capital" Expenditure.

"Ordinary" expenditure comprises the cost of all operations which are necessary to produce revenue, or which are concerned with the maintenance and the ordinary operations undertaken annually for the improvement of the forests. Thus the cost of timber operations, keep and feed of cattle, as well as annually recurring charges for forest improvement, protection from fire, etc., are "Ordinary" charges. "Ordinary" Expenditure.

"Capital" expenditure, on the other hand, represents charges which do not recur annually, or which do not yield an immediate return. Capital charges frequently yield either no return at all for a series of years, or repay themselves only gradually in cash returns or in local benefits of another kind, such as the increase of the water-supply, protection against storms, erosion, landslips, and avalanches. Each proposal for such expenditure must be regarded as involving capital outlay, and must in the first instance be worked out in full detail, to show that all the measures have been carefully considered beforehand, and that the result is likely to be ultimately profitable to such a degree as to justify the outlay. "Capital" Expenditure.

132. The following items come under Capital Expenditure:— Items included under "Capital" Expenditure.

1.—Purchase of live-stock, stores, tools, and plant . . . . . A VI.
2.—Construction of permanent roads, tramways, bridges, houses, canals, timber slides . . . . . A VII.
3.—Purchase of land for plantations and forest purposes, and cash compensation for extinction of forest rights . A VIII. *b.*
4.—Plantations, including extensive cultural operations . . . . . A VIII. *e.*

The necessary funds for works carried out under the supervision of the Public Works Department will be provided in the Budget of that Department. The cost of such works carried out under the supervision of Forest Officers will be debited against the Budget of the Forest Department.

BUDGET ESTIMATES—*continued.*

Details of works estimated to cost over ₹5,000.

133. Whenever the outlay on any one work or item within the year is expected to exceed ₹5,000, all needful particulars regarding such work or item must be entered separately in the Explanatory Note.

Justification of proposed expenditure in the "Explanatory Note."

134. Regarding the details that should be given in the Note in justification of the proposed expenditure, the following remarks are added for guidance.

A I Departmental timber operations.

135. *A I.—Timber and other produce removed from the forests by Government agency:—*

a.—Timber.

Here the number of trees to be felled, according to the Working-Plans of the forests in each Division, has to be entered; and when there is no Working-Plan, the grounds for proposing fellings to the extent estimated must be stated. The rate and cost of each operation, such as felling, logging, carting, floating, bringing into depôt, etc., etc., in cubic feet or per log, or otherwise, must be given specifically. If it is proposed to cut up timber into planks or scantling, the estimated rates and cost must be specified.

Officers in charge of public works should be communicated with, and asked to state their probable requirements. Provision made by mere guess-work is inadmissible. If definite information about the requirements of railways or other public works cannot be obtained in time, the Estimate, both on the Receipts and on the Expenditure sides, should not take account of such work at all; but the Government of India will, if need be, sanction an additional grant on the necessary explanation being submitted.

A VII. Communications and buildings.

136. *A VII.—Communications and buildings:—*

a.—Roads and bridges.
b.—Buildings.
c.—Other works.

If previous sanction has not been obtained, a detailed estimate should accompany the Budget.

A VIII. Organization, improvement, etc.

137. *A VIII.—Organization, improvement, and extension of forests:—*

a.—Demarcation.

It will be easy to explain what work in demarcation has been proposed, but it must be distinctly entered for each Division, thus—

DIVISION A.

"Demarcation by a trench 3′ x 3′, masonry boundary pillars at 2,00

BUDGET ESTIMATES—*continued.*

feet and intermediate pillars at 200 feet apart, of forest B and forest C, being an estimated length of 19 miles trenching, as follows:—

	R
Clearing jungle, at R3 per mile	57
Trenching, at R2 per 1,000 cubic feet	1,800
50 masonry pillars, at R12 each	600
500 intermediate pillars of piles of stone, with a stout post bearing serial numbers in the centre, at R2 each .	1,000
Total .	3,457"

It is not sufficient to say "so many miles of demarcation work are expected to be done during the year."

(*b*) *Cost of Forest Settlements-compensation for land and rights.*

The reasons for which land is to be taken up, and the orders sanctioning the purchase of rights, must here be given. The budget entry will be such as—

	R
"Plot of land of 25 acres belonging to inhabitants of A village in forest B, sub-division C, to simplify boundaries, at R20 per acre	500
To be paid to D, of village E, in lieu of right to graze 40 buffaloes in F forest	200
Total .	700"

(*e*) *Sowing and planting.*

The area to be sown or planted, the quantity of seed to be sown or the number of seedlings to be planted, as well as the contemplated nursery works, shall be detailed.

(*f*) *Protection from fire.*

Under this head the means devised for keeping out fire, the cost of clearances and of temporary watchers, of rewards to villagers for assistance, etc., names of forests to be protected, with area, etc., will be given.

138. *A IX.—Miscellaneous—* A. IX. Miscellaneous.

(*a*) Refunds.
(*b*) Law charges.
(*c*) Other charges.

It will only occasionally be possible to give details under (*a*) and (*b*). Under (*c*), estimates will generally be framed by comparison with the actuals of preceding years.

139. *B I.—Salaries:—* B I. Salaries.

For fixed charges the detailed estimate should show the full amount of the sanctioned scale (in the case of progressive salaries, the present

actuals without reckoning any future increments), and when it is found by experience that a saving will arise from absence or other cause, a lump deduction may be made.

In the Explanatory Note the columns of numbers of officials employed must be carefully checked, and the rate of pay should be stated whenever possible, in order to admit of verification with the column of charges. Specific proposals for the increase of establishments and promotion to deserving officers are *not* to be made in the Estimate Note. If it happen that proposals have gone up and are under consideration, a suitable provision may be made, accompanied by a reference to the case.

B II, Travelling allowances.

140. *B II.—Travelling allowances :—*

Care should be taken to frame the estimate with due consideration of the actuals of past years.

B III, Contingencies.

141. *B III.—Contingencies :—*

The estimate under this head should be based upon the past year's actuals.

Rents, Rates, and Taxes.

The estimate under sub-head *c*, "Rents, Rates, and Taxes," will include office-rents and municipal and other taxes on lands and buildings belonging to or occupied by the Forest Department.

Statements of permanent and temporary establishments.

142. A statement showing the sanctioned permanent establishments, as well as a separate statement exhibiting the comparative cost of *temporary establishments* according to the Actuals of the past year, the Revised Estimate for the current year, and the proposed Budget Estimate for the ensuing year, should be attached to the Budget Explanatory Note.

The statement of sanctioned permanent establishments should show in the case of superior officers—

(1) number;
(2) class;
(3) rates of pay;

and for subordinate Forest Officers and office establishments—

(*a*) number of employés drawing more than R200 each *per mensem*, with the rate of pay;
(*b*) number of employés drawing less than R200 each *per mensem*, with the rate of pay separately for each class of employés, such as—

Rangers,

BUDGET ESTIMATES—*continued.*

Foresters,
Guards,
Clerks,
Servants, etc.

Details are also required of the budget provision under "Deputation and special allowances."

Books and stores from Europe and America.

A subsidiary statement should be submitted with each Budget Estimate, showing separately the estimated outlay on account of books and stores expected to be purchased from Europe and America; and the outlay on this account should be entered under the proper budget sub-heads, *viz.*:—

A VI *c.*—Stores, tools, and plant.
B III *f.*—Other charges (for books and periodicals).

Annual Appropriation Report of the Receipts and Expenditure of the Forest Department.

143. Under Rule 33 in Chapter 73 of the Civil Account Code, the Comptroller and Auditor General (Forests) is required to prepare an Annual Appropriation Report of the Receipts and Expenditure of the Forest Department, setting forth the results of the comparison of the actuals with the estimated figures of the year and detailing the causes of difference, and it is, therefore, necessary that Conservators should furnish him with the required information for this purpose.

Accordingly, not later than the 1st September, a statement containing the following figures should be submitted by each Conservator to the Comptroller and Auditor General (Forests):—

A.—Actuals of previous year.
B.—Budget of year in question.
C.—Revised Estimate of year in question.
D.—Actuals of year in question.

The figures will be classified under the following heads for each Circle as a whole:—

RECEIPTS.

			R
I. Timber and other produce removed by Government agency.	Accounts	(say) of 1888-89	.
	Budget	„ 1889-90	.
	Revised Estimate	„ 1889-90	.
	Accounts	„ 1889-90	.

BUDGET ESTIMATES—*continued.*

				R
II. Timber and other produce removed by consumers or purchasers.	Accounts	(say) of	1888-89	.
	Budget	„	1889-90	.
	Revised Estimate	„	1889-90	.
	Actuals	„	1889-90	.
III. Other Receipts (*i.e.*, the total of the figures under all other Service heads).	Accounts	(say) of	1888-89	.
	Budget	„	1889-90	.
	Revised Estimate	„	1889-90	.
	Actuals	„	1889-90	.
TOTAL	Accounts	(say) of	1888-89	.
	Budget	„	1889-90	.
	Revised Estimate	„	1889-90	.
	Actuals	„	1889-90	.

EXPENDITURE.

				R
Conservancy and Works—				
Timber and other produce removed from the forests by Government agency.	Accounts	(say) of	1888-89	.
	Budget	„	1889-90	.
	Revised Estimate	„	1889-90	.
	Accounts	„	1889-90	.
Timber and other produce removed from the forests by consumers or purchasers.	Accounts	(say) of	1888-89	.
	Budget	„	1889-90	.
	Revised Estimate	„	1889-90	.
	Accounts	„	1889-90	.
Other charges (*i.e.*, the total of the figures under all other Service heads under Conservancy and Works).	Actuals	(say) of	1888-89	.
	Budget	„	1889-90	.
	Revised Estimate	„	1889-90	.
	Accounts	„	1889-90	.
Establishments	Accounts	(say) of	1888-89	.
	Budget	„	1889-90	.
	Revised Estimate	„	1889-90	.
	Accounts	„	1889-90	.
TOTAL	Accounts	(say) of	1888-89	.
	Budget	„	1889-90	.
	Revised Estimate	„	1889-90	.
	Accounts	„	1889-90	.

The figures of the Budget and Revised Estimates should be those sanctioned by the Government of India in the Department of Finance and Commerce.

BUDGET ESTIMATES—*concluded.*

An explanation should be given of differences between B and D, detailing the causes in each case. If the Revised Estimate differs in any marked degree from the final actuals an explanation should be recorded of the circumstances under which it did not more exactly correspond with the actuals.

A note should be made explaining any noteworthy difference between the actuals of the year of estimate and those of the preceding year.

Every excess of actual expenditure over Budget figures should be carefully explained, and, if it is more than a petty amount, it should be shown how and why the Budget check failed and when the matter was reported to Government.

The most important explanations required are those which relate to the differences between B and D, *i.e.*, between the original Budget and the actuals of the year in question, and they should be fully stated.

As regards differences between A and D, *i.e.*, between the actuals of the two years, attention need be drawn only to the leading features of the differences, without very detailed remarks.

Part III.—General Rules.

Cash Book to be kept. (Form No. 22.)

144. Every officer who is authorized to receive and disburse money will keep his accounts in a bound Cash Book (Form No. 22), in which he will enter all money transactions as they occur, noting the head of service against each item in the last column. Sufficient details will be given in the column "Particulars" to admit of the main points of each transaction being readily ascertained without reference to the detailed vouchers. The Cash Book will be closed monthly.

Accounts to be kept in an open manner, and no irregular or separate accounts permitted.

145. All accounts must be kept in the most regular and open manner. All receipts, disbursements, and charges of whatever sort connected with the public service must be clearly shown in the Cash Book; and no irregular or separate accounts are permitted.

Divisional cash chests.

146. Each Divisional Officer will keep a cash chest for the custody of the Government money in his charge, and will keep the key of it in his own possession.

Appointment of Treasurers.

Whenever necessary, the Local Government may authorise the appointment of treasurers, upon sufficient security, to have charge of the cash chest.

Contents of cash chest to be counted and cash balance to be reported monthly. (Form No. 21.)

147. The contents of the cash chest must be counted at least once a month, and the amount compared with the Cash Book balance. If any excess or deficit be found, an entry of it will be at once made in the Cash Book and a report will be forwarded to the officer to whom the accounts are submitted. A report of the cash balance remaining on the last day of each month (Form No. 21) will be forwarded on that day to the Comptroller and Auditor General and to the Conservator direct.

Under no circumstances shall any Forest Officer or Subordinate place any private money in his Government cash chest.

The duty of verifying and certifying the monthly cash balance must ordinarily be performed by the Divisional Officer in person, but if the Divisional Officer be absent on tour on the 1st of the month or is physically incapacitated by sickness to perform the duty, the cash balance may be verified by the senior Subordinate Officer present at head-quarters (excluding the Head Clerk or other office employés), the fact of the Divisional Officer's absence being distinctly noted. Without the special permission of the Local Government in each case,

GENERAL RULES—*continued.*

not more than two months may be allowed to elapse without a personal verification of the cash balance by the Divisional Officer. Each such verification is to be reported to the Comptroller and Auditor General.

148. Whenever any defalcation, or loss of public money, or fraud in connection with the revenue from timber or other forest-produce is discovered, the fact should be immediately reported to the Local Government and to the Comptroller and Auditor General; and when the matter has been fully enquired into, a further and complete report should be submitted of the nature and extent of the loss, showing the errors committed, or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery. Defalcation or loss of public money, or fraud.

149. The term "cash" includes currency notes and silver and copper coins only. Term "cash" defined.

A cheque received from a private individual in payment for timber, etc., sold should not be treated as "cash," and its amount should not be credited in the accounts until it has been cashed. Cheques drawn in favour of the Divisional Officer may be considered as cash while they are in transit to the Treasury for realization.

150. Conservators may authorise an advance to the extent of one month's pay to any *non-gazetted* officer on the permanent establishment serving under their orders, who can show sufficient reason for requiring it; but, except in cases of transfer, or when an officer has suddenly to proceed to a considerable distance from head-quarters, they cannot authorize advances to themselves, or to any *gazetted* officer, without the previous sanction of the Local Government under which they are serving. Advances of pay.

In cases of transfer, Conservators or (when the officer requiring the advance is attached to a Division) Divisional Officers may authorize an advance to the extent of one month's pay, *or* of an amount not exceeding the travelling allowance to which he may be entitled in consequence of the transfer (when this exceeds one month's pay), to any officer on the permanent establishment serving under their orders.

Advances of pay should be recovered in three equal instalments, beginning with the month following that in which the advance is made. Advances of travelling allowance

GENERAL RULES—*continued.*

should be recovered in full on submission of the officer's travelling allowance bill.

In cases of emergency, when proceeding on tour to a considerable distance from head-quarters, Conservators and Divisional Officers may sanction advances, sufficient to cover their travelling allowances for one month, to themselves and to officers and subordinates accompanying them on tour, subject to adjustment in full on the next issue of pay or travelling allowance.

Officers returning from leave, and non-gazetted officers on monthly salaries of less than R200, when taking privilege leave, may be allowed advances under the rules laid down in the Civil Service Regulations.

An advice should be forwarded to the Comptroller and Auditor General (Forest Account Branch) of every advance authorised under this section.

Rent for houses or land.

151. For all regularly-recurring expenditure of the nature of rent for houses or land, the sanction of the Conservator is required; and if such rent exceeds in any one instance R20 per mensem, or exceeds, for the whole Circle, an aggregate of R200 per mensem, the sanction of the Local Government is necessary.

Pleaders' fees in criminal prosecutions.

152. The Conservator has power to sanction expenditure on Pleaders' fees, up to a limit of R100 in each case, in the prosecution of criminal offences. Expenditure in excess of that amount requires the sanction of the Local Government.

Usual payments.

153. Conservators are authorised to sanction all usual payments on account of items of *ordinary expenditure* (as defined in Section 131), provided the budget allotments are in no case exceeded.

Unusual expenditure.

154. Whenever unusual expenditure has to be incurred on items exceeding R100 each, which are not covered by the definitions in Section 131, the sanction of the Local Government must be obtained.

Powers of sanction to special works. (Form No. 69.)

155. Conservators may sanction items of capital expenditure (see Section 132) up to the following limits:—

	R
(*a*) Purchase of live-stock, stores, tools, and plant, including office and rest-house furniture and tents*	500 each.
(*b*) Other items	2,000 „

* *Vide* Article 1141 (a) of Civil Service Regulations.

GENERAL RULES—*continued.*

A monthly return in Form No. 69 will be sent by Conservators to the Comptroller and Auditor General of all sanctions accorded by them under this section.

Local Governments have power as follows to sanction such items:—

		R
Bengal	Not exceeding	10,000.
North-Western Provinces and Oudh		
Punjab		
Burma		
Other Local Governments . .	Not exceeding	5,000.

Any project the estimate of which exceeds the limits noted in this section, requires the sanction of the Government of India.

Powers of Divisional Officers to incur expenditure on special works.

156. Divisional Officers have power to incur Capital Expenditure up to R200 for each item, under the following heads:—

(*a*) stores, tools, and plant, excepting office and rest-house furniture and tents*;

(*b*) works specified under heads 2 to 4 of Section 132 as "Capital Expenditure," *Viz.*:

2.—Construction of permanent roads, tramways, bridges, houses, canals, timber slides.

3.—Purchase of land for plantations and forest purposes, and cash compensation for extinction of forest rights.

4.—Plantations, including extensive cultural operations.

All applications for the sanction of items exceeding R200 must be accompanied by a separate estimate and, if necessary, by maps and plans.

Purchase of live-stock, office furniture, and tents* will, in every case, require the previous sanction of the Conservator or the Local or Supreme Government, as the case may be.

Provision made in the Budget not a sufficient sanction.

157. Provision made in the budget does not authorize expenditure without further sanction, if the amount of the item is in excess of the maximum fixed for each class of officers.

Nothing in sections 155 and 156 shall be construed into a permission to purchase stores, tools, and plant in small lots, or to carry out in portions any work, alterations, or

* *Vide* Article 1141 (a) of Civil Service Regulations.

repairs, of which the cost in the aggregate would exceed the maximum amounts therein fixed.

Extent of powers of sanction given in sections 155 and 156.

158. It must be distinctly understood that the powers of sanction given in sections 155 and 156 must be exercised within budget limits; that is, no expenditure must be incurred under any budget head if the provision made under such head by competent authority is not sufficient to cover the outlay.

Inevitable payment.

159. The want of provision in the estimate does not operate to prevent payment of any sums really due by Government, nor the want of sanction to prevent the record of any actual payment. Money indisputably payable should never be left unpaid.

A register of sanctions to be kept, and completion reports to be submitted. (Form No. 32.)

160. All sanctions of works on estimate will be numbered consecutively by the Conservator in each financial year. The expenditure incurred on such works will be entered in detail in a book (Form No. 32). Conservators may require the submission of monthly abstracts exhibiting the total expenditure incurred during the month on each work sanctioned on estimate. The number and date of sanction will be recorded on all vouchers which support expenditure on account of any work sanctioned on estimate, and also in the classified abstracts of expenditure.

On the completion of any such work, a detailed completion report exhibiting the amount sanctioned and actually expended, detailed as charged in the monthly accounts, will be submitted to the Conservator. In the case of works sanctioned by the Local Government or by the Government of India, these completion reports will be submitted to Government.

Execution of works requiring sanction on estimate.

161. Works requiring sanction on estimate shall not be commenced until the estimate prescribed in section 156 has been sanctioned.

Agreements with contractors.

162. When a contract for work is of sufficient magnitude to require a written agreement, care must be taken to frame such agreements so that, in the event of a dispute, they could be maintained in a court of law. Care must also be taken that the document is stamped and, if necessary, registered according to the law in force for the time being.

GENERAL RULES—*concluded.*

Refunds of revenue.

163. Refunds of revenue exceeding R10,000 require the sanction of the Government of India, and those not exceeding R10,000 that of the Local Government. The Local Government may delegate to the Conservator the power to refund amounts not exceeding R200 in each case.

Part IV.—Accounts of Divisional Officers and their subordinates.

Contents of Divisional Cash Book. (Form No. 22.)

164. The Cash Book of Divisional Officers (Form No. 22) shall contain—

(*a*) A detailed record of the daily transactions of the Divisional Officer himself, to be written up daily.

(*b*) The revenue realised and expenditure incurred by Sub-divisional Officers or Subordinates in totals only, the details of these totals being shown in the original accounts, which will be filed for record in the Divisional Office until three full years have elapsed since their submission, when they may be destroyed in accordance with section 247. All items other than classified revenue and expenditure will be entered in detail in the Divisional Cash Book.

(*c*) Recoveries of service payments will be credited in detail on the Debtor side of the Divisional Cash Book.

The Cash Book of all other disbursing officers shall contain a detailed record of their daily transactions and shall be written up daily.

Cash balances of subordinates.

165. The opening and closing cash balances in the cash account of each subordinate must agree with the balances shown as outstanding against him in the Divisional Ledger at the commencement and the close of each month.

Cash recoveries of service payments.

166. If a cash recovery of a service payment is effected before the close of the year in which the item was charged in the accounts, the amount thus recovered will be credited under the head "Cash recoveries of service payments" on the Debtor side of the Daily Cash Book and in the monthly cash account forwarded to the Comptroller and Auditor General or the Comptroller, Hyderabad, as the case may be, and will not be paid into the treasury as revenue, but retained as part of the divisional cash balance.

If a cash recovery of a service payment is effected after the close of the year in which the item was charged in the accounts, the amount will be credited as miscellaneous revenue under "V. *b*. Refunds," and paid into the treasury accordingly.

Excess charges on account of pay should usually be recovered by deduction from the pay bill next disbursed after the receipt of the Objection Statement from the Comptroller and Auditor General. If the recovery is effected in the same

ACCOUNTS OF DIVISIONAL OFFICERS AND THEIR SUBORDINATES—*continued.*

year in which the overcharge is incurred, the net amount of the bill will only be charged in account and the amount deducted noted in the "Remarks" column of the Classified Abstract of Expenditure (Form No. 30).

Details of all items of Revenue.

167. All items of revenue must be fully detailed: the forest from which the revenue is realized, the person who pays it, and the articles and quantities removed, should, whenever possible, be stated. The Comptroller and Auditor General may order the submission of vouchers—such as auctioneers' account sales, passes, permits or licenses—in support of the items of revenue.

Revenue received in advance.

168. When revenue on account of timber or forest-produce is paid in advance, the amounts will be at once credited to the appropriate sub-heads in the Cash Book, entries being made in the column of "Remarks" of Form No. 7 or No. 9, as the case may be, showing the nature of the transaction, etc. In the statement for the month in which the delivery of the timber or produce has been effected or completed, a reference will be made to the return in which the payment has been entered.

Remittances of revenue required for local expenditure, how adjusted.

169. If funds be wanted for immediate expenditure locally, sums locally received may be so expended; but in all cases the gross amount of revenue received must be promptly remitted to the treasury, which may be done in cash, or partly in cash and partly by cheque, or wholly by a cheque drawn against the letter-of-credit, the amount paid in cash and the amount remitted by cheque being shown separately in the *chalan* or remittance note.*

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* The following illustration is given as explaining the adjustments necessary in the Divisional Cash Book when revenue received is expended locally.

A subordinate's accounts show the following transactions:—

		R			R Cr.
Dr.	Opening balance	100		Total expenditure	1,150
	Total revenue	1,400		Cash balance	350
	TOTAL	1,500		TOTAL	1,500

Enter in Divisional Cash Book, *on one date*:—

		R			R Cr.
Dr.	Revenue from —— Range from —— to ——	1,400		Expenditure in — Range from —— to ——	1,150
	Recovered from — by expenditure	100		Advanced to ——— for current expenses	350
	Cheque No. — on ——— treasury	1,400		Remittance to ——— treasury by cheque No.	1,400

ACCOUNTS OF DIVISIONAL OFFICERS AND THEIR SUBORDINATES—*continued.*

Filling up of cheques forwarded to the Treasury for re-credit in the Treasury Accounts.

170. All cheques forwarded to the treasury for re-credit in the Treasury Accounts should be endorsed as follows under the signature of the Forest Officer :—"Received payment by transfer credit to Revenue under head of service.—A. B., Forest Officer." No such cheque should ever be made payable to any Forest Officer or Treasury Officer by name or by official designation.

Vouchers.

171. All payments must be supported by vouchers in the following forms :—

Pay of permanent or temporary establishment .	Form No. 23.
Travelling allowance bill	Form No. 24.
Cash remittance to treasuries	Treasury *Chalan.*
Revenue derived from supplies to public Departments	Form No. 25.
Daily labour forms	Form No. 26.
All other payments	Form No. 27.

All vouchers for payments, including advances, except treasury *chalans* and acknowledgments of transfers to other Departments, must bear the dates of payment, and they must be passed for payment by the Divisional Officer, who thereby assumes the responsibility for the charge.

Disbursement certificates are required on *all* vouchers.

When an officer who does not belong to the Forest Department is in charge of a Divisional or District Forest Office, he should sign the Contingent Bills of the Office once only. A second signature on every Contingent Bill, as countersigning officer, is not necessary in such a case.

Establishment pay bills, and receipts for pay of gazetted officers. (Form No. 23.)

172. The salary bills of gazetted officers (Form No. 23), duly receipted with stamps attached when necessary, will accompany the accounts as vouchers, copies being kept in the Divisional Office.

Permanent establishments. (Form No. 23.)

173. The establishment bills of the permanent staff, in English or vernacular, will be prepared in books (Form No. 23), and the signature of each recipient will be taken when payment is made, receipt stamps being attached when necessary. When receipts of persons serving at a distance are obtained on separate abstracts, the Divisional Officer will note, in the signature or "Remarks" column of the divisional bill book, that the receipts of the incumbents have been obtained and filed separately.

ACCOUNTS OF DIVISIONAL OFFICERS AND THEIR SUBORDINATES—*continued.*

In the establishment bills, complete lists of the sanctioned scale of establishment will be entered on the first day of each month; but only salaries actually paid up to the last day of the month, and for which the payees' receipts have been received in the Divisional Office, will be charged in the Cash Book. Salaries remaining unpaid will be entered in the column "Funds, fines, etc., as overleaf," and the column "Net amount paid" opposite such items will be left blank. Establishment bills.

Only the net amounts paid under this and the preceding section should be entered in the Cash Book. No credits should be raised on account of income-tax or other deductions.

174. If any non-gazetted officer is allowed leave of any kind, or is placed under suspension, or is transferred, promoted, reduced, or discharged, or if any new appointment is made during the month, the number and date of the officers order making the change should be entered in the "Remarks" column of the establishment bill (Form No. 23) against the name of the employé to whom the order relates. Changes in the personnel of establishments and grant of leave to subordinates. (Forms Nos. 23, 67 and 68.)

All changes in the *personnél* of establishments, and the grant of all leave to subordinate *employés*, should be intimated to the Comptroller and Auditor General by Conservators in Forms Nos. 67 and 68.

175. The vouchers for the pay of permanent non-gazetted establishments, to accompany the cash accounts, will be copies from the establishment bill book, signed by the Divisional Officer. In these vouchers the names of persons on salaries of R10 and under need not be given, but the number and the several designations of posts in each grade on different rates of pay must always be specified. Vouchers for pay of permanent establishments.

176. Arrear salaries will be drawn on separate bills for each month's arrears. These bills will show only the arrear items actually cleared during the month. They should be carefully checked, before payment, with the particulars shown in the column "Withheld pay" in the establishment bill of the month for which the pay is due. Arrear salaries.

177. Separate bills will be prepared for the temporary establishments sanctioned under each budget sub-head in the same form and under the same rules as are prescribed above for permanent establishments, and the number and date of Vouchers for pay of temporary establishments.

the Local Government's order sanctioning the establishment will be quoted on each bill.

Authority of the Comptroller and Auditor General required on increase or change in salary of gazetted officers.

178. No gazetted officer shall draw an increased or changed rate of salary without pre-audit, or without a letter from the Comptroller and Auditor General authorizing him to draw it. The Comptroller and Auditor General will communicate to the officer concerned the effect of an order altering his salary as soon after its receipt as possible. In the Hyderabad Assigned Districts the local Comptroller will give the needful authority.

Travelling allowance bills. (Form No. 24.)

179. The travelling allowance bills (Form No. 24) of officers under the rank of Conservator must be supported by journals, which will be written up in such forms as the Conservator may prescribe.

The travelling allowance bills of Conservators will be submitted with the monthly accounts as vouchers, and may be paid without countersignature. Those of other Forest Officers will be countersigned, previous to payment, by the Conservator under whom they are serving. The Conservator may, with the sanction of the Local Government, delegate to Divisional Officers the power of countersigning on his behalf the travelling allowance bills of members of the Executive, Protective, and Office staff serving under him.

The bills of Forest Officers employed in any province or territory where they are not under the control of a Conservator, will be countersigned by such officer as the Local Government or other chief local authority may direct.

Divisional Officers must countersign all the travelling allowance bills and journals of their officers and subordinates before submitting them to the Conservator.

The officer who countersigns travelling allowance bills must satisfy himself that the charges are justified by the circumstances of the case.

Vouchers for charges on account of travelling allowances.

180. The vouchers for charges on account of travelling allowances will be the original bills countersigned by the Conservator, and receipted by the payees. Copies of all travelling allowance bills will be kept in books.

In the case of Forest Survey subordinates, the vouchers for charges on account of travelling allowance will be repre-

ACCOUNTS OF DIVISIONAL OFFICERS AND THEIR SUBORDINATES—*continued.*

sented by *copies* (attested by the Superintendent of Forest Surveys) of the travelling allowance bills, the originals of which, duly stamped and signed, will, at the close of the camping season, be forwarded to the Comptroller and Auditor General's office, for record, after check with the amounts of the original payments.

181. Salaries and travelling allowances due to officers on their transfer to another Circle or Division, and paid after their arrival, will be paid from and charged against the budget grant of the Division to which they have been transferred. Salaries and travelling allowances due on transfer.

182. All entries in the Cash Book of "remittances of revenue to treasuries" will be supported by vouchers in the treasury *chalan* form. The name of the treasury and the treasury number and date of each *chalan* will invariably be entered in the Cash Book in the column of "Particulars;" and when revenue is remitted to a sub-treasury or tahsil, the name of the district treasury to which it is subordinate must also be given. Revenue remittances to treasuries.

183. Every *chalan* will be examined and initialled by the Divisional Officer, who must satisfy himself that it bears the Accountant's and the Treasurer's signatures, and, if the sum acknowledged is ₹500 or more, the Treasury Officer's signature also. *Chalans* for sums paid by cheques against letters-of-credit in favour of the Treasury Officer will not be signed by the Treasurer; the second signature on such *chalans* for sums under ₹500 will be that of the person who may have been nominated to that duty by the District Officer. Treasury chalans.

The following particulars will be given in English on the back of each vernacular *chalan*:—

(1) Name of sub-treasury or tahsil.
(2) Amount acknowledged.
(3) Number and date of Treasury Officer's receipt.
(4) By what Forest Officer remitted.

184. The amount of each voucher should be entered in words as well as figures, and care must be taken not to leave space for fraudulent alterations before or after either entry Amount of each voucher to be entered in words as well as figures.

ACCOUNTS OF DIVISIONAL OFFICERS AND THEIR SUBORDINATES—*continued.*

The form for stating an amount in words should be "Rupees only," or "Rupees annas, etc.," the written amount filling the whole space between "Rupees" and "only" or "annas, etc."

Corrections and alterations in vouchers.

185. All corrections and alterations in vouchers should be attested by the initials of the person signing the receipt; any corrections or alterations in the orders of payment must be attested in the same way by the Forest Officer.

No payment to be made on a voucher or order signed by a Clerk, instead of the Head of an Office.

186. No payment may, under any circumstances, be made on a voucher or order signed by a Clerk instead of the Head of an Office, although, in the absence of the latter, the Clerk may be in the habit of signing letters *for* him. Nor may any payment be made on a voucher or order signed with a stamp.

Transactions with public Departments (Form No. 25.)

187. Revenue derived from sales to public Departments will be adjusted by book-transfer.* A statement (Form No. 25) in triplicate will be sent to the officer to whom the produce has been supplied; he will sign and return the original, which will then be used as a voucher (*vide* Section 171).

A similar procedure will be followed in the case of payments to other Departments. Bills or price-invoices received from a supplying Department should be at once adjusted in the Cash Book by credit to the Department concerned, and by debit to the proper budget sub-head, the duplicate bill or invoice, duly receipted, being promptly returned.

The departmental number and date of each bill or invoice for supplies received from another Department, and the date of acceptance of each bill for timber, etc., supplied to another Department, will invariably be quoted in the entries in the divisional cash accounts.

Daily muster roll and daily labour bills. (Form No. 26.)

188. For works executed by labourers on daily or monthly pay, a muster roll must be kept, showing the names of the labourers, the number of days they have worked, rate of pay, and the amount due to each. An abstract submitted in Form No. 26 will be the voucher.

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* Attention is invited in this connection to the Resolution by the Government of India in the Department of Finance and Commerce, No. 4145, dated 28th July 1888—*vide* Appendix IX.

ACCOUNTS OF DIVISIONAL OFFICERS AND THEIR SUBORDINATES—*continued.*

189. Vouchers for all other payments will be in Form No. 27; but the Comptroller and Auditor General may prescribe such other forms of voucher as he may consider necessary for special cases. Vouchers for all other payments. (Form No. 27.)

190. Duplicates or copies of receipts or vouchers are in no case to be issued by any Government officer on the allegation that the originals are lost or missing. If any necessity arises for such a document, a certificate may be given that, on a specified day, a certain sum on a certain account was received from or paid to a certain person. Lost or missing receipts or vouchers.

This prohibition extends only to the issue of duplicates on the allegation that the originals are lost, and does not apply to cases where, under existing rules, duplicates are required to be prepared with the originals.

191. All revenue and expenditure must be recorded at once in the accounts of the Division within which it is collected or incurred, without reference to its origin or object, and no inter-divisional adjustments are allowed. When revenue is collected or expenditure incurred in one Division on account of another, a note should be made outside the accounts if the information is required for departmental purposes. Inter-divisional adjustments, nor allowed.

192. Officers in charge of Divisions will send to the Conservator's office, so as to reach him by the 1st day of the last month in each quarter, applications (Form No. 17) for the letters-of-credit required by them during the ensuing quarter. Letters-of-credit. (Forms Nos. 17 & 18.)

The Conservator will, from them, frame an application (Form No. 18) for the requirements of the Province or Circle, and submit it to the Comptroller and Auditor General, signed by himself or a gazetted officer, and not by his Head Clerk or other office employé. Advice of the letters-of-credit should reach the officers for whose use they are intended before the commencement of the new quarter.

Letters-of-credit are issued to officers as holding a certain office, and transfers of divisional charges should be reported by the relieved officer to the Treasury Officers concerned.

All letters-of-credit lapse at the close of the financial year; but cheques drawn on or before the 31st of March and

ACCOUNTS OF DIVISIONAL OFFICERS AND THEIR SUBORDINATES—*continued.*

presented for payment at the treasury on or before the 30th of April, will be taken by the Treasury Officer against the letter-of-credit of the official year in which the cheques are drawn. If presented for payment after the 30th of April, their amount will be taken against the letter-of-credit of the year succeeding that in which they are drawn.

Only money drawn against letters-of-credit to be expended.

193. No money other than that drawn against letters-of-credit shall be expended. Whenever money locally received on account of revenue is expended, a cheque must be drawn for the amount, as explained in Section 169.

Payments in cash or by cheque.

194. Officers who are furnished with letters-of-credit may make payments either in cash or by cheque. Cheques should be used as much as possible for large payments and only for *bonâ fide* local demands against the Government, and not for the transfer of funds from one Division to another: such transfers of funds can only be made under orders from the Comptroller and Auditor General on application from Conservators. Those officers who have transactions with more than one district treasury will keep a separate cheque book for each. All cheques must be in the hand-writing of the officers drawing them, and should have written across them in words, at right angles to the type, a sum a little in excess of that for which they are granted: thus, "under thirty rupees" will mean that the cheque is for a sum not less than R20, but less than R30; and, similarly, "under eight hundred rupees" will mean that it is for less than R800, but not less than R700.

Rules regarding the use of cheques.

195. Cheques will bear printed serial numbers in each book, and the Conservator will supply cheque books in such forms and under such rules as the Comptroller and Auditor General may from time to time direct. All cheque books must be kept under lock and key. Before bringing a new cheque book into use, the Divisional Officer will advise the Treasury Officer of its number, and of the serial numbers of the cheques it contains. No advice of the issue of any cheque need be sent to the treasury. No cheque will be issued for a sum of less than R10, and none will hold good for more than three months from the date of issue; cheques presented at a later date, or not bearing the distinguishing numbers advised as in use, will be refused payment by the Treasury

ACCOUNTS OF DIVISIONAL OFFICERS AND THEIR SUBORDINATES—*continued.*

Officer. The date of a lapsed cheque may on no account be altered by the drawing officer, but, when necessary, a fresh cheque should be issued, the lapsed cheque being cancelled and treated as directed in Section 198. The counterfoils of cheques may be destroyed three years after the issue of the latter.

Cheques drawn on sub-treasuries or tahsils.

196. Funds may, if required, be obtained by Forest Officers from the sub-treasuries or tahsils subordinate to the district treasuries on which they hold letters-of-credit, by means of cheques, which should be distinguished by different numbers and letters from those drawn against the district treasury. The Forest Officer will, in such cases, advise the District Treasury Officer from time to time of the probable amount of his drawings, in order that funds may be duly provided, and will communicate to the Sub-Treasury Officer, through the District Treasury Officer, the number of the cheque book to be used.

Cheques drawn on sub-treasuries or tahsils will be written both in English and in the vernacular used in the Courts of the province in which they are situated.

Entries in the Cash Book of cheques drawn.

197. The amounts of cheques drawn will be entered in the Cash Book at once, and the expenditure for which the cheques are drawn will be charged under appropriate heads of service or account.

Cancelled cheques.

198. In the case of a cheque being cancelled, the amount will be charged on the creditor side as a "cancelled cheque," and the cancelled cheque will be forwarded with the cash account as a voucher. If the expenditure in payment of which the cancelled cheque was drawn has been charged against the appropriate budget head, and it is intended that the cancellation of the cheque shall be a reversal of that payment, the amount of that cheque will be treated as a cash recovery of a service payment and entered in the accounts in the manner prescribed in Section 166, the amount of the cancelled cheque being entered on the Creditor side of the Cash Book; but if a fresh cheque be immediately issued in lieu of the cancelled cheque, the amount of the latter will be entered as above on the Creditor side of the Cash Book as a cancelled cheque, and the fresh cheque will be shown on the Debtor side of the Cash Book, the number and date of the

cheque in lieu of which it is drawn being quoted in the entry. There will be no fresh charge against the head of service originally debited.

Lost Cheques.

199. When a cheque is reported to have been lost before being cashed, the fact should be reported at once to the Treasury Officer drawn upon. A certificate in the form given below should accompany the report, for signature by the Treasury Officer :—

> "Certified that cheque No. dated for ₹ reported by the Divisional Forest Officer of to have been drawn by him on this Treasury in favour of has not been paid and will not be paid if presented hereafter.
>
> *Dated the* "
>
> *Treasury Officer.*

A lost cheque will be treated in the accounts in all respects like a cancelled cheque, the treasury certificate being forwarded as voucher in support of the entry of cancellation on the Creditor side of the Cash Account.

Account current with treasuries. (Form No. 19.)

200. An account current with each treasury (Form No. 19) will be kept in a book by all officers holding letters-of-credit, in which will be entered on one side the credits granted, and on the other the cheques, with number, date, name of person in whose favour, and purpose for which drawn. The account for each treasury on which a credit is held will be entered on a separate page. This book will be balanced quarterly and signed. In this way it will always be seen how the balance of each letter-of-credit stands at any time, and mistakes in overdrawing money will be avoided.

Register of Cheques. (Form No. 20.)

201. In the same book will also be kept a monthly register of cheques drawn from all treasuries on which the officer holds letters-of-credit (Form No. 20), a copy of which will be submitted on the last day of each month (with the Cash Balance Report—see Section 147) to the Comptroller and Auditor General and to the Conservator direct.

Advances to Contractors. (Form No. 27.)

202. Advances to contractors should only be given in exceptional cases, when no other arrangements can be made for carrying on the work. When an advance is made to a

contractor, security must, if possible, be taken for its summary recovery in the event of its not being adjusted by work done. The amount advanced must be charged in the Cash Book as an "Advance Recoverable," and will be supported by the payee's receipt on Voucher Form No. 27.

All entries of advances, on both sides of the Cash Book, must be made in red ink.

Advances to contractors exceeding certain limits to be reported to the Conservator.

203. The Conservator may from time to time fix the amount up to which, and the circumstances under which, advances may be made to contractors without his previous sanction. The Conservator may also require that all advances made to contractors, exceeding certain limits, must be reported to him.

Recoveries how adjusted in the Cash Book.

204. When an advance is recovered (wholly or partially) from a contractor, either by work done or in cash, the amount recovered will be credited in the Cash Book under "Advances Recoverable," and the numbers and dates of the items in which the advances so recovered were originally charged will be quoted in the entry on the Debtor side. If the recovery is the value of work done, such value will be charged *per contra* to the appropriate budget sub-head in the Cash Book, and the charge will be supported by a voucher (*see* Section 189) detailing the work done and the rates, which will be signed by the contractor to show that he acknowledges the correctness of the credit given in his ledger account.

Advances to disbursers.

205. Advances to disbursers will, as regards accounts, be treated in the manner laid down for advances made to contractors.

Irrecoverable advances.

206. In the event of a portion of an advance proving irrecoverable, the amount may, under the sanction of Government, be written off to the head "Miscellaneous." If it exceeds R1,000, the sanction of the Government of India will be required.

Contractors' and disbursers' ledger. (Form No. 28.

207. A bound ledger book (Form No. 28) will be kept for all accounts with contractors and disbursers. On the debtor side will be entered all payments made to them; and on the creditor side the amount of all bills passed to their credit and all sums repaid by them in cash.

The ledger account is a running account with each con-

ACCOUNTS OF DIVISIONAL OFFICERS AND THEIR SUBORDINATES—*continued.*

tractor and disburser, from which the amount due by or to him can always be easily ascertained.

Postings in the ledger.

208. Only one account is opened with each disburser. In the case of a contractor, a fresh account is opened whenever a first advance is made to him for a separate work. Each item charged in the Cash Book under "Advances Recoverable" is posted in the ledger; and when any work is accepted as having been done by a contractor, or any account supported by the necessary vouchers is accepted from a disburser, the amount covered by work done, or expenditure incurred, is set off against the amount due from the contractor or disburser, as shown in his account in the ledger.

Ledger accounts to be balanced and signed.

209. The account of each contractor and disburser should be balanced and signed by the Divisional Officer on the last day of each month in which any transaction takes place, unless the Conservator directs that this should be done at other stated intervals.

Numbers to be given to ledger accounts.

210. The pages in the ledger will be numbered consecutively, and there will be an index to the accounts it contains. Each new account opened will bear a number which will be appropriated to that particular account until it is finally closed. The numbers will be given to the accounts in the ledger in consecutive order as they are opened, and will run on in a continuous sequence through successive years.

Abstract of contractors' and disbursers' ledger. (Form No. 29.)

211. An abstract of the contractors' and disbursers' ledger accounts (Form No. 29) will be submitted with the monthly accounts. The contractors' accounts will be entered in the monthly abstract, first in consecutive order, and then the disbursers' accounts. The columns in Form No. 29 will be totalled separately for contractors' and disbursers' accounts, and grand totals of all accounts will be given at the foot of the abstract.

Form No. 29 for March

212 The abstracts from the contractors' and disbursers' ledger (Form No. 29) for March in each year will be accompanied by a brief statement explaining the circumstances under which each item outstanding for more than twelve months remains unadjusted, and the steps which have been taken with a view to its early clearance.

ACCOUNTS OF DIVISIONAL OFFICERS AND THEIR SUBORDINATES—*continued.*

Accounts to be rendered to the Comptroller and Auditor General, or Comptroller, Hyderabad, as the case may be.

213. Divisional Officers will render the following accounts to the Comptroller and Auditor General, or, in the case of the Hyderabad Assigned Districts, to the Comptroller, Hyderabad. They should be despatched as a rule on or before the 5th of the following month, and only for special reasons should despatch be delayed later than the 15th of each month. If despatched on a later date, an explanation of the cause of delay must invariably be forwarded on the 15th to the Comptroller and Auditor General.

(1) A monthly cash account (in Form No. 22) showing in lump sums for the month—(*a*) all items of revenue and expenditure which have been entered in detail and debited or credited to budget sub-heads in the Divisional Officer's Cash Book, or in the accounts of the disbursers subordinate to him; (*b*) all cheques drawn; (*c*) all revenue remitted to treasuries; (*d*) all recoveries from and advances made to contractors and disbursers, for which separate returns (Forms Nos. 28 and 29) are submitted: all other items of receipt or charge being entered in detail.

The following documents will be submitted with the monthly cash account:—

(*a*) Classified abstract of revenue and expenditure (Form No. 30), in which the items will be classified, in accordance with the prescribed budget sub-heads, in such detail as may be required by the Comptroller and Auditor General.

A certificate in the following form will be attached to each classified abstract of expenditure, and will be signed by the Divisional Officer:—

"I certify that (so far as I have been able to ascertain by an examination of the accounts and vouchers and by personal inspection of the works carried out which I have been able to visit) the expenditure charged in this account could not, with due regard to the interests of the Government service, be avoided. I have satisfied myself that the charges entered in this account have been really paid. Vouchers for all sums above R10 in amount, and all sums paid for refunds; salaries and travelling allowances of both permanent and temporary establishments; rents, rates, and taxes; service postage labels, State telegrams and advances; and for all items adjusted by book transfer with other Departments, are attached to the account. I have, as far as possible, obtained vouchers for other sums,

ACCOUNTS OF DIVISIONAL OFFICERS AND THEIR SUBORDINATES—*continued.*

and am personally responsible that they have been so destroyed that they cannot be used again."

(*b*) Vouchers for each item of expenditure above R10 entered in the classified abstract, and for all charges of whatever amount for refunds; salaries and travelling allowances of both permanent and temporary establishments; rents, rates, and taxes; service postage labels and State telegrams and advances; also for all items of expenditure adjusted by book transfer with other Departments. Vouchers pertaining to each sub-division or range will have a distinguishing letter attached to their numbers.

(*c*) Vouchers for each item of payment (including treasury receipts for revenue paid in) entered in the monthly cash account (Form No. 22).

(2) Monthly schedule of remittances of revenue to treasuries (Form No. 31), with the consolidated treasury receipts.

Forms to be tendered to the Conservator.

214. On the same day on which the accounts are sent to the Comptroller and Auditor General (or the Comptroller, Hyderabad), the monthly Abstract of Contractors' and Disbursers' Ledger (Form No. 29), with vouchers, will be submitted, in original, by Divisional Officers to the Conservator, who will, after making therefrom such notes for information and guidance as might appear to him desirable or necessary, forward it, *within ten days of its receipt*, to the Comptroller and Auditor General (or the Comptroller, Hyderabad), in whose office it will then be retained. [See also Sections 221 and 229.] At the same time, Classified Abstracts of Revenue and Expenditure (Form No. 30) will be submitted to the Conservator by Divisional Officers, the items in these classified abstracts being entered in such detail as the Conservator may direct; and monthly returns and accounts of timber and other forest-produce (Forms Nos. 6, 7, 8, 9, 10, 11, and Forms under Section 108 of the Forest Code) will be submitted to the Conservator, accompanied by Form No. 33. Forms Nos. 6, 9, 11, the Forms prescribed under section 108, and Form No. 33, must contain the information arranged according to working-circles, or such units as may have been fixed under Sections 89 and 90.

Accounts of Rangers and other disbursers.

215. Officers who do not submit their accounts direct to the Comptroller and Auditor General (or the Comptroller, Hyderabad) will close their Cash Books on the 27th day of

ACCOUNTS OF DIVISIONAL OFFICERS AND THEIR SUBORDINATES—*continued.*

each month, or on such earlier date as may be necessary, in order to ensure a copy, with the original vouchers and such other accounts as may be prescribed, reaching the Officer in charge of the Division in which they are serving by the last day of the month. If they do not reach the Divisional Officer in time to be incorporated in the accounts of the month to which they refer, they will be shown in the following month. In the case of the accounts of March in each year, the Divisional Officer should keep open his accounts until receipt of all the accounts of Rangers and other disbursers, in order that all receipts and payments taking place within the official year may, without exception, be brought into the accounts of the year.

Vernacular accounts and vouchers.

216. All vernacular accounts must be accompanied by abstracts in English, and the needful particulars will be entered in English on all vernacular vouchers and signed by the Divisional Officer, when they are forwarded for audit in support of charges entered in the Divisional monthly accounts.

Statements of monthly revenue and expenditure. (Form No. 33.)

217. A statement (Form No. 33) showing the monthly revenue and expenditure under each budget head and sub-head, for each working-circle or working unit fixed under Sections 89 and 90, shall be kept in a book, and be submitted monthly with the timber accounts. In such statements all revenue and expenditure of a general nature should be proportionately allotted to each working-circle or working unit: provided that salaries and allowances of Controlling Officers in administrative charge, as well as those of Executive Officers in charge of ranges, including, in each case, the salaries of their office establishments and the contingent expenses of their offices, shall not be sub-divided, but shall be charged to the administration of the circle, division, or range as the case may be.

Part V.—Accounts of Conservators.

General.

218. The duties of the Conservator with regard to the Forest accounts are to exercise a strict control over the export and sale of timber and other forest-produce, the revenue, and the whole outlay for conservancy and works, and to examine the charges on account of travelling allowances and contingencies.

The Conservator is specially required to control the adjustment of advances and outstandings on account of revenue.

Under the authority of the Local Government, the Conservator may, during his absence from head-quarters, delegate all or a portion of his duties with regard to the control of the accounts to the gazetted officer in charge of his Office.

All letters which issue from the Conservator's office sanctioning expenditure or appointments must be signed by the Conservator himself, or by the gazetted officer in charge of his office, but not by the Head Clerk or other office employé.

Inspection of offices.

219. Each Divisional Forest Office will, if possible, be inspected at least once a year by the Conservator or by the Officer in charge of his office: such inspection should extend to records, returns, and the other matters enumerated in Circular No. 1 F., dated 17th January 1891 (Appendix VIII). A detailed report of each inspection will be made to the Local Government and to the Comptroller and Auditor General, in such form as the Local Government may prescribe. All reference to matters other than accounts and prescribed returns should be omitted from the copy of the report which has to be submitted to the Comptroller and Auditor General.

Distribution of Budget allotment among Divisions.

220. On the budget appropriation being finally sanctioned by the Local Government, the Conservator will intimate to Divisional Officers the amount available under each sub-head of expenditure.

Monthly Abstracts of Contractors' and Disbursers' Ledger. (Form No. 29.)

221. On receipt from Divisional Officers of the Monthly Abstracts of Contractors' and Disbursers' Ledger (Form No. 29), the Conservator will at once proceed to make therefrom such notes for information and guidance as might appear to him desirable or necessary, and will thereafter forward it,

ACCOUNTS OF CONSERVATORS—*continued.*

without delay, to the Comptroller and Auditor General (or the Comptroller, Hyderabad), in whose office it will then be retained. [See also Sections 214 and 229.]

222. As soon as the Divisional classified abstracts of revenue and expenditure (Form No. 30) are received in the Conservator's Office, they will be carefully examined, and the Conservator will notify to the Comptroller and Auditor General, in Form No. 35, any items which he considers open to objection or which are wrongly classified. The Conservator may also address Divisional Officers direct regarding any items on which he requires further information. Scrutiny of Cash Accounts.

223. The monthly timber and sale-returns received from Divisional Officers will be scrutinised and the entries compared with the transactions shown in Form No. 30, the opening and closing balances carefully checked, and the Divisional Officers addressed regarding any discrepancies which may be noticed. Scrutiny of Timber and Sale returns.

224. A register in Form No. 34 will be kept in the Conservator's Office, showing the distribution of receipts and charges in each year, arranged according to Divisions, under the following heads:— Register of financial results. (Form No. 34.)

(*a*) Timber and other produce removed from the forests by Government agency.
(*b*) Other revenue.
(*c*) Formation, protection and improvement of forests.

The revenue will be distributed as follows:—

Budget head I will be entered under (*a*).
Budget heads II, IV, and V under (*b*).

The revenue under budget head III will be entered under (*a*) or (*b*) according to local circumstances.

Of the expenditure under "A—Conservancy and Works."—

Budget head I will be entered under (*a*).
Budget heads II and IV under (*b*).
Budget head VIII under (*c*).

The expenditure under the remaining heads of "A" (III, V, VI, VII, and IX) and under the heads of "B—Establish-

ments" will be distributed proportionately under (*a*), (*b*), and (*c*), according to local circumstances.

The entries in the register will be made once a year, as soon as Form No. 61, "Annual Summary of Revenue and Expenditure," has been received from the Comptroller and Auditor General, or the Comptroller, Hyderabad, as the case may be.

Part VI.—Audit by Comptroller and Auditor General and the Comptroller, Hyderabad.

Duties of Comptroller and Auditor General.

225. The duties of the Comptroller and Auditor General with regard to Forest Accounts are as follows :—

(*a*) To issue letters-of-credit on the Conservator's application.

(*b*) To audit the monthly accounts submitted by the Divisional Officers.

(*c*) To regulate the expenditure within the budget grant sanctioned by the Government of India, and the appropriation made by Local Governments.

Objection statements. (Form No. 35.)

226. Any items objected to, or retrenched by, the Comptroller and Auditor General will be entered in an Objection Statement (Form No. 35), which will be forwarded to the Divisional Officer concerned for needful action. * The statement (in original) will be returned, *within a week after receipt*, by the Divisional Officer to the Comptroller and Auditor General, through the Conservator, who will note all corrections and alterations in his copy of the Divisional Classified Abstracts of Revenue and Expenditure.

A list will be forwarded by the Comptroller and Auditor General to the Conservator each month, showing the dates on which the Objection Statements were sent to each Divisional Officer. The list will be completed and sent back to the Comptroller and Auditor General by the Conservator after all the Objection Statements for the month have been returned.

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227. In addition to the Cash Accounts, such accounts of revenue due and outstanding, and of timber transactions, will be submitted by the Divisional Officer as the Comptroller and Auditor General may from time to time direct. Copies

* The attention of all Forest Officers is specially invited to the following order of the Government of India in the Financial Department, which applies to objections issued from the Comptroller and Auditor General's Office and which is here reprinted for their guidance :—

No. 2958, dated 31st August 1869.

"The Accountant General's objection must prevail absolutely and immediately, even to the recovery of erroneous payments, over every authority under that of the Local Government; and if the Local Government overrules an objection by the Accountant General, even temporarily, he should respectfully request it to report the fact to the Government of India."

AUDIT BY COMPTROLLER AND AUDITOR GENERAL AND THE COMPTROLLER, HYDERABAD—*contd.*

of all such directions will be forwarded by the Comptroller and Auditor General to Conservators.

Duties of Comptroller and Auditor General after completing his audit.

228. After completing the audit of the monthly accounts of one province or circle, the Comptroller and Auditor General will prepare summaries of revenue and expenditure for each Division (Form No. 36), a consolidated account current for the whole province or circle (Form No. 37), and a summary of revenue and expenditure of the different Divisions of each Circle (Form No. 61). Copies of these returns will be furnished to Conservators monthly.

Monthly Abstracts of Contractors' and Disbursers' Ledger, (Form No. 29.)

229. The monthly Abstracts of Contractors' and Disbursers' Ledgers (Form No. 29) will be forwarded, in original, by Conservators, on receipt from Divisional Officers, to the Comptroller and Auditor General, in whose Office they will then be retained. [See also Sections 214 and 221.]

Duties of the Comptroller in the Hyderabad Assigned Districts.

230. The Comptroller in the Hyderabad Assigned Districts will, under the orders of the Comptroller and Auditor General, deal with the Forest Accounts of those districts in the manner prescribed in the preceding sections.

Comptroller and Auditor General's Circulars to be submitted to Government of India, through Inspector General.

231. The Comptroller and Auditor General will forward copies of all Circulars issued by him, in connection with the control and audit of Forest Accounts, to the Inspector General, for information and for submission to the Government of India in the Revenue and Agricultural Department.

CHAPTER IV.

OFFICE BUSINESS.

Part I.—General.

232. Office work should be conducted in such a manner that, while a sufficient record of every transaction is preserved, the bulk of documents may be kept as small as possible and arranged as best calculated to facilitate reference. Introduction.

233. Long letters and reports are to be divided into numbered paragraphs; and if they are of great length, a brief marginal abstract of each paragraph may usefully be added. Numbering of paragraphs and marginal references

234. A group of documents relating to one subject is called a "case." A group of cases referring to one head or division of work may be collected in a "file." Definition of "cases" and "files."

235 On the top of each case will be kept a title-page (Form No 38), on which the register number and subject of the case and the name of the file will be entered. A list of the documents in the case and the general purport of each may be added whenever necessary. Title-page of cases. (Form No. 38.)

236. The files may be as various as the requirements of each office necessitate. Documents which do not belong to any particular case may be placed in a file designated "miscellaneous." Files.

237. A register of cases will be kept (Form No. 39), with a series of numbers commencing on the opening of each financial year. These numbers and the name of the file, if any, will be entered on the title-page (Form No. 38) referred to in section 235. Case register. (Form No. 39.)

238. To facilitate the keeping of each case complete in itself, no two subjects should, as a rule, be included in one letter or docket. No two subjects to be included in one letter or docket.

239. Government and Account Department general orders and circulars will be filed separately, according to number and date, in a "Circular file." If they are received in duplicate, one copy will be placed with the case to which it relates. If only one copy be available, and it has special Government and Account Department general orders and circulars.

GENERAL—*continued.*

reference to any case, a memorandum of its contents will be filed therewith.

Registers of books and maps. (Form No. 40.)

240. In each Office a register of books (Form No. 40) must be kept up. The current number of the register and the date of receipt should be entered on each copy. The column of "Remarks" is intended to explain what has become of any copies which may have been lost or otherwise disposed of. The entries in this column should be dated and initialled by the officer to whose office the books belong.

A separate register for maps will be kept in the same form.

All office records are Government property.

241. All accounts, books, maps, records, and papers of a Forest Office are Government property, and the officer in whose charge they are will make them over to his successor on being relieved of charge, or to his departmental superior whenever they may be demanded.

Civil suit.

242. No civil suit can be instituted or defended on behalf of Government by any officer without the sanction of the Local Government and full compliance with the rules in force concerning Government suits.

Criminal cases.

243. Divisional Officers should, if possible, report to the Conservator before commencing proceedings in any grave or unusual criminal case, and the sanction of the Conservator must be obtained before a Pleader can be retained for the prosecution of any case.

Part II.—Offices of Divisional Officers and their subordinates.

244. Registers of receipts and issues of correspondence will be kept in the same book (Form No. 41). One book will be kept for correspondence with the Conservator's Office, and another for general correspondence. Registers of correspondence. (Form No. 41.)

A new series of numbers will be commenced in each register book at the opening of each financial year. Circulars are to be entered in red ink.

245. Vernacular papers may be kept in cases as laid down in section 234, and a register book may be kept up in Form No. 39. Vernacular correspondence.

246. All letters will be opened by the Divisional Officer himself, or by some one duly authorized by him. He will write on them the date of receipt, and will then register them or cause them to be registered. The general register number and the name of the file, if any, to which they belong, will be entered on them at the foot of the docket, as well as the number of the case, thus :— Procedure on receipt of correspondence.

Register No. 329 $\frac{3}{\text{Station fuel-supply.}}$

247. Every year, in the months of July and August, the Divisional Officer and his clerks will sort the cases that have been closed for three full years, with a view to destroy those documents which may be considered of no further use. A large bulk of the correspondence may be got rid of by destroying forwarding dockets, enquiries, and reminders. Many of the letters relating to questions which have been settled for three full years can also be destroyed, provided the register books contain all that may be necessary to ascertain regarding them. Destruction of useless documents.

The original accounts rendered to the Divisional Officer by Sub-divisional Officers and subordinates, and which have been filed in his Office for three full years, should be similarly set aside for destruction. [See also section 164 (*b*).]

Such documents as annual or special reports, correspondence relating to boundary questions, to rights and privileges of other persons in the forests, to working-plans and annual plans-of-operations, and to all subjects affecting the general management and history of the forests included in the

OFFICES OF DIVISIONAL OFFICERS AND THEIR SUBORDINATES—*contd.*

Division, as well as all orders of Government and circulars on important subjects, should be carefully preserved.

Those papers which it is proposed to destroy will be submitted to the Conservator on his next visit, and his authority will be obtained for their destruction.

Sub-divisional offices and officers unprovided with clerks.

248. The above rules apply, as far as practicable, to Sub-divisional Offices also.

Officers who are not provided with clerks will conform, as nearly as possible, to the above rules. They may, under ordinary circumstances, dispense with copying letters, but will in that case make fuller entries of their contents in the register books.

Part III.—Conservators' Offices.

249. Registers of receipts and issues of documents (Form No. 41) must be kept as ordered for Divisional Officers (section 244). There may be as many register books as will suit the requirements of the Office.

Registers of correspondence. (Form No. 41.)

250. The rules regarding registry and docketing of correspondence, laid down in section 246, apply generally to Conservators' Offices.

Procedure on receipt of correspondence.

251. A register of the distribution of books, circulars, etc., will be kept (Form No. 42).

Register of distribution of books and circulars. (Form No. 42.)

252. An abstract of all important correspondence will be submitted to the Local Government at the close of each month.

Abstract of important correspondence submitted to Local Government.

253. When the Conservator is absent on tour, a list (Form No. 43) of all documents received in and issued from the Office, will be sent to him daily, or as frequently as he may direct, with all letters that cannot be answered without reference to him, and all reports and papers that it is desirable he should see.

List of correspondence to be sent to the Conservator when on tour. (Form No. 43.)

The Conservator will return the list with his orders.

254. Should the Conservator, while on tour, carry on any official correspondence which has not passed through his Office, he will send there the original letters received and copies of those written by him. He will keep a camp register book for the latter, the entries being numbered consecutively as in the case of other register books.

Correspondence carried on by the Conservator while on tour.

255. Section 247 applies to Conservators' Offices. The Conservator's sanction will be obtained before documents are destroyed.

Destruction of useless documents.

256. Should it not be found convenient in Conservators' Offices to employ the system of keeping correspondence in "files" and "cases," the papers may be arranged in monthly files without reference to subjects, each paper in the file being given a consecutive monthly number.

Monthly registers may be substituted for "files" and "cases," if preferred. (Form No. 44.)

If this system is adopted, monthly registers (Form No. 44) will be necessary, and, for purposes of reference, an annual alphabetical index.

The month and proceeding number of each letter should be entered on its docket.

Part IV.—Transfer of Charge.

General.

257. On the occasion of a transfer of charge, arrangements must be made by the two officers concerned that the relieving officer is placed in such a position as will enable him to carry on the duties of which he has taken charge in an efficient manner, and with as complete a knowledge of the property entrusted to his charge, the works in progress, and all arrangements made in connection with them, as the circumstances of the case admit.

Transfer report.

258. A transfer report, signed by the relieved and relieving officers, will, on the day of transfer, be submitted to the Conservator in the case of a transfer between two Divisional Officers, and to the Local Government in the case of the transfer of a Conservator's office. The relieving officer will send a specimen of his usual signature to the officer in charge of the treasury on which he has a letter-of-credit, in order that the latter may satisfy himself as to the validity of the cheques presented by him.

Divisional Officers.

259. The following rules relate to Conservators and Divisional Officers. The relieving officer must see that all office books are posted up to date, and, in the case of cash and stock accounts, that the needful vouchers of receipts and issues belonging to the accounts of the current month are made over to him. The relieving officer will make himself acquainted with all outstandings and liabilities on account of the Department, and state that he has done so.

Accounts and vouchers.

Outstandings and liabilities.

Cash.

260. The Cash Book will be closed, and the cash balance will be counted, in the presence of both officers, who will then sign the book.

Certificate of transfer of charge. (Form No. 45.)

A certificate (Form No. 45) will be made out in duplicate and signed by both officers. These certificates will be forwarded to the Conservator or to the Local Government, and the original will be submitted to the Comptroller and Auditor General, or the Comptroller, Hyderabad, as the case may be.

Timber and forest produce.

261. In the case of a transfer between two Divisional Officers, the relieving officer will take over charge of all timber, bamboos, and other forest produce, for which a certificate, in a form similar to that prescribed in section 260 for cash, will be submitted.

TRANSFER OF CHARGE—*continued.*

262. Besides cash, timber, and forest-produce, the following are the main classes of property which ordinarily form the subject of transfers between Divisional Officers:— Other property.

(1) Demarcated reserves.
(2) Plantations.
(3) Timber depôts and revenue stations.
(4) Buildings, roads, and bridges.
(5) Live-stock.
(6) Machinery, stores, instruments, and tools.
(7) Books and maps.
(8) Office records.
(9) Office furniture.

263. In the transfer report, the relieving officer should state by what means he has satisfied himself of the nature and condition of the different classes of property of which he has taken charge. Examination of property by relieving officer.

Live and dead stock and other articles which may be at head-quarters, as well as books and maps, office records, and office furniture, should, as a rule, be personally inspected by the relieving officer at the time of transfer, and the fact of this having been done should be stated.

In the case of property at a distance from head-quarters, the registers and other documents in which they are described should be examined.

264. It will rest with the Local Government to prescribe the forms of reports and certificates to be submitted by officers subordinate to Divisional Officers in cases of transfer of charge. Officers subordinate to divisional officers.

Part V.—Annual Reports and Returns.

Divisional annual reports and returns.

265. A brief Annual Report, or statement of progress each Division for the forest year extending from 1st July to 30th June, will be submitted to the Conservator by Divisional Officers, not later than the 15th August, in such a form, with such an arrangement of subjects, and such details as may from time to time be prescribed by him. The report will be accompanied by such of the annual returns in Forms Nos. 46 to 65, detailed in section 267, and by such other returns, as the Conservator may direct.

Conservator's Annual Reports.

266. The Conservator will review, in a concise manner, each Divisional Report, and communicate a copy of his review to the Divisional Officer concerned for information and guidance.

The Conservator will then prepare a short Report for the Circle, exhibiting, in a concise manner, the progress of the work during the year in question, and submit it, not later than the 1st October, to the Local Government, who will, with the usual Resolution thereon, forward it to the Government of India, in the Revenue and Agricultural Department, so as to be received punctually by the 1st January. A copy of the Conservator's Report will be forwarded, simultaneously with its submission to the Local Government, to the Inspector General of Forests for information.

The subjects treated of will be arranged as follows:—

INTRODUCTION.

CHAPTER I.—*Extension and Constitution of State Forests*—

(i) Alteration of area.
(ii) Forest Settlements.
(iii) Demarcation.
(iv) Surveys.

CHAPTER II.—*Management of State Forests*—

I. Regulation of management—

(*a*) Working-Plans and their control.
(*b*) Annual Plans-of-Operations.

II. Working of the year—

(*a*) Communications and buildings.

ANNUAL REPORTS AND RETURNS—*continued.*

(*b*) Protection of Forests from injury—

(1) General Protection and Breaches of Forest Law.
(2) Protection from Fire.
(3) Regulation of Grazing and protection from Cattle.

(*c*) Improvement of forest growth—
(1) Natural reproduction.
(2) Artificial reproduction.
(3) Early thinnings.
(4) Experiments.

(*d*) Exploitation of major forest-produce (which will be treated as circumstances may require) under—

(1) Clear or regeneration fellings.
(2) Selection fellings.
(3) Improvement fellings.
(4) Coppice fellings.
(5) Unregulated fellings.

(*e*) Extraction and transport of major forest-produce by land and water.

(*f*) Exploitation of minor forest-produce—
(1) Extraction of fodder.
(2) Grazing.
(3) Miscellaneous produce.

CHAPTER III.—*Gross yield and outturn of forest-produce.*
CHAPTER IV.—*Financial results.*
CHAPTER V.—*Forest Administration.*

General Remarks.

The Introduction should only deal in a summary way with the points contained in the Report; any special matters not directly connected with the administration of the forest property of the State, but bearing on it (such as the export and import of forest-produce), should be included in "General Remarks."

Under sub-head II (*c*) (1), "Natural Reproduction," the measures adopted to ensure or improve it should be noted. Under Sub-heads II (d), (e), and (f), the extent, as well as the manner, of the exploitation of the forests should be noted. Girdling operations come under sub-head II (d).

ANNUAL REPORTS AND RETURNS—*continued.*

Under Chapter III, "Gross yield and outturn of forest-produce," the following sub-heads may be found suitable:—

Departmental operations.
Removal of produce by purchasers.
Free grants of forest-produce.
Produce removed by right-holders and under privileges.
Summary of produce removed from the forests.

The Chapter (V) on "Forest Administration" should contain all remarks regarding the relation of Forest Administration to the General Administration of the country; establishments and their recruitment; forest instruction, etc.

The Report should give a clear and precise history of the work of the year, and, whenever necessary, the results should be compared with those of former years.

For the purpose of instituting comparisons between the expenditure incurred on Forest Surveys executed by the Forest Survey Branch and those executed by the Survey of India Department, the survey year (ending 30th September) should be adopted.

Each sub-head will ordinarily commence with some general remarks on the subject referring to the whole Circle, accompanied by an abstract exhibiting the progress of the work, and then will follow the (in small type) more important details of the work in each Division under such sub-head.

The outturn and the financial results should, whenever practicable, be shown separately for Reserved, Protected, and Unclassed forests.

Care must be taken to exclude all unnecessary details, and it should be understood that the Annual Report is not the place for discussing subjects which require the separate orders of Government. Generally, the Report of the largest Circle *should not exceed 20 pages in print.*

Returns to accompany Conservator's Annual Report.

267. The following returns will accompany the Conservator's Annual Report:—

1. Area of Reserved forests . . .	Form No. 46
2. Area of Protected forests . . .	Form No. 46
3. Area of Unclassed forests . . .	Form No. 46
4. Progress made in, and expenditure incurred on, Forest Settlements	„ „ 47

ANNUAL REPORTS AND RETURNS—*continued.*

5. Demarcation and maintenance of boundaries	Form No.	48
6. Forest areas surveyed and under survey .	„ „	49
7. Progress made in Working-Plans . .	„ „	50
8. Communications and Buildings . . .	„ „	51
9. Prosecutions for breaches of Forest rules .	„ „	52
10. Area of forest tracts protected from fire .	„ „	53
11. Areas open and closed to grazing . .	„ „	54
12. Value of grazing in State forests . .	„ „	55
13. Area of Plantations	„ „	56
14. Annual statement showing the outturn of timber and fuel	„ „	57
15. Annual statement showing the outturn of minor forest-produce	„ „	58
16. Annual account of timber, etc., in depôts and sold locally	„ „	59
17. Annual abstract showing the value of timber and produce at sale depôts . . .	„ „	60
18. Annual summary of the revenue and expenditure of the different divisions . .	„ „	61
19. Annual account current	„ „	62
20. Annual statement of outstandings on account of revenue	„ „	63
21. Annual statement of outstandings and liabilities on account of contractors and disbursers	„ „	64
22. Annual statement of financial results . .	„ „	65

No additional returns, giving in a different form the information contained in the above statements, shall be submitted.

For the Circles for which the Comptroller and Auditor General is the auditor, he will prepare Forms Nos. 61, 62, and 64, and forward them to the Conservator. These Forms will be inserted in the Annual Report under the Comptroller and Auditor General's signature.

Forms Nos. 61 to 65 will be prepared for the forest year as well as for the financial year. Those for the forest year will be submitted with the Annual Report; while those for the financial year will be submitted as soon as possible after the close of that year.

Treatment of fractions.

268. Except in Forms Nos. 62 to 64, fractions of rupees, square miles, acres, or cubic feet, if exceeding one-half, will be taken as a full rupee, square mile, acre, or cubic foot, as the case may be; if one-half or less, they will be omitted.

ANNUAL REPORTS AND RETURNS—*continued.*

Form No. 56. (Area of plantations.)

269. In Form No. 56 the regular plantations will be given first and the columns totalled. After this all other cultural operations will be recorded in such manner as may be considered necessary. The sum total of the column "Charges" will comprise the expenditure under A VIII*e*, and such portions of the expenditure under other sub-heads of A VIII in Form No. 61 as should be debited against "sowing and planting."

Form No. 57 (Outturn of timber) and Form No. 58 (Outturn of minor forest-produce.)

270. Forms Nos. 57 and 58 will be prepared from the monthly Forms Nos. 6, 9, 11, and from the Form which may be prescribed under section 108 of the Code. The details to be given in these forms must depend on local circumstances; but, wherever practicable, the outturn should be shown separately for Reserved forests, Protected forests, and Unclassed forests.

Form No. 59, (Abstract of timber, etc., for the whole Circle.)

271. Form No. 59 will be prepared as an abstract for the whole Circle, showing opening and closing balances only in detail of Forest Divisions, the entries under the remaining heads being arranged according to the different descriptions of timber and other forest produce.

Form No. 59 (Balanced account of timber in depôts and sold locally.)

272. The object of Form No. 59 is to give a balanced account of all timber and other produce received and disposed of in sale depôts; but it will show also timber and other produce cut or collected by Government agency and sold locally. The form will also show succinctly the volume or quantity of waste or other unutilizable material felled or collected by Government agency and written off stock. This material will be sub-divided so as to indicate the work on which the wastage, etc., was incurred, thus: "Wastage on sleeper works," etc. Separate accounts in this form, altered to suit local circumstances, may be prepared for—

(*a*) Drift timber,
(*b*) Firewood and charcoal,
(*c*) Bamboos,
(*d*) Other produce, etc.,

according to the requirements of the Circle.

Value of timber and produce at sale depôts shown in Form No. 60.

273. In preparing Form No. 60, care should be taken that sufficient allowance is made for deterioration in the value of stock in hand, so that the figures entered at the

ANNUAL REPORTS AND RETURNS—*concluded.*

close of the year may represent its value as correctly as possible.

A separate return, in Form No. 60, will also be prepared, showing the value of live and dead stock—*viz.* buildings, building material, stores, tools and plant, and live-stock. Value of live and dead stock.

274. The entries in Form No. 65 will be an abstract of the entries in the Conservator's register of financial results (Form No. 34). Form No. 65 (Financial results).

CLASSIFIED LISTS OF FOREST OFFICERS.

275. Half-yearly Classified Lists of Forest Officers and Rangers will be forwarded by Conservators direct to the Government of India in the Revenue and Agricultural (Forests) Department punctually on the 1st January and 1st July in each year, a copy thereof being, at the same time, submitted to the Local Government for information. The Lists should be prepared in accordance with Form No. 66, and care should be taken that all abbreviations and symbols denoting the professional training of officers and their qualifications, etc., as well as all other particulars, are correctly entered. Classified Lists of Forest Officers and Rangers. (Form No. 66.)

FORMS.

[*Sections 79 and 81.*]

FORM No. 1.

FOREST DEPARTMENT.

REGISTER OF RESERVED FORESTS.

NAME of RESERVE.

Chandi.

CIVIL DISTRICT or TERRITORY and REVENUE SUB-DIVISION in which situated.

North-Western Provinces and Oudh, District *Bijnor*, Pargana *Najibabad*.

NUMBER and DATE of GAZETTE NOTIFICATION or GOVERNMENT ORDER sanctioning the Reserve.

Notified as a Reserved Forest, under Section 19 of the Indian Forest Act (VII of 1878), by a Notification No. 287 of 20th August 1880, published in the *North-Western Provinces and Oudh Gazette* of 25th August 1880, Part II, page 307.

Area statement.

Particulars.	Area in acres.	REMARKS.
Forest burdened with rights . . .	4,261	As taken out by Forest Survey Branch from maps on scale of 4″ = 1 mile published.
Ditto free of rights	1,089	
Roads and paths	67	
Streams	32	
Total area under Forest Department .	5,449	Under Notification No. 34 of 20th August 1889 reduced by 21·12 acres.
Public roads not under Forest Department .	108	*Vide* correspondence ending with No.
Private lands included in Reserve . .	567	See Boundary Register attached.
Total area within boundary pillars . .	6,124	

[*Sections 79 and 81.*]

Form No. 1—*continued.*

FOREST DEPARTMENT, N.-W. P. AND OUDH.

Bijnor Forest Division.

Register of Reserved Forests—(continued).

Date of Entry.	Description of Boundaries.
	Exterior Boundary.
2nd August 1880	*North and East.*—From the Ganges opposite Dudhia and above the Dudhia dam of the Ganges Canal to the submontane road on the right bank of the Ghasi Ram Sot, thence, etc., etc. The above is also the boundary between the Bijnor and Garhwal Districts. *East and South.*—From pillar No. 1 (boundary with mauza Mithiberi) on the Pando or Lani Sot, down that Sot to pillar No. 2 on its left bank, thence in a straight line south-west to pillar No. 3, thence, etc., etc. *South and West.*—From the mid-stream of the Rawasan river to the right bank of same to pillar No. 7 on the boundary with mauza Dudladyalwala, thence east of north straight to pillar No. 6 and on straight to pillar No. 5, thence north-west straight to pillar No. 4 at Nalki, thence, etc., etc.
2nd August 1880 .	*Boundary of Village Lands situate within the Reserve.*

Name of Reserved Forest.	Name of Village Lands.	Pargana.	Boundaries.
Chandi, Bijnor District.	Peli . .	Najibabad.	Commencing on the north-west at pillar No. 1 on the left high bank of the Penadi, also known as the Lunia Sot, along the left high bank of, etc., etc.

6th January 1885 .	Alterations of boundary (Notification No. 289, dated 12th October 1884) :— For the southern boundary, as defined in the original Notification No. 287 of 1880, substitute— "A survey line running from point A as marked on the map, a copy of which is deposited in the Office of the Secretary to the Local Government, in a westerly direction to points B, C and D respectively, the latter being situated on the left bank of the Tarsa river."

Form No. 1—*concluded.*

FOREST DEPARTMENT, N.-W. P. AND OUDH.

Bijnor Forest Division.

Register of Reserved Forests—concluded.

Date of Entry.	Statement of Rights.			
	At the settlement made in 1879 and declared in Notification already cited of 20th August 1880, the following rights were allowed :—			
	No.	Names of Right-holders.	Nature and extent of Rights.	REMARKS.
	1	2	3	4
	1	Joy Narayan, Ganapati, and other ryots of Miyar and Mudar villages.	Right to take leaves and firewood from, and to grazing in, a plain forming the southern portion of the Reserve and called Doddal Palleguri.	As decided at the settlement made under chapter II of the Forest Act and finally entered in Proceedings under date 20th August 1880.
	2	Pir Baksh and other ryots of Durga village.	Similar rights in the slopes of the hills.	Copy of settlement record deposited in Office of Collector, Bijnor, and in Office of Divisional Forest Officer.
	3	Do. do.	Rights to take leaves and firewood and to graze cattle within 100 yards of his villages stated above.	
	4	Villagers of Durga village.	As above. Near cairns Nos. 67 to 71.	
	5	Do. do.	The following public rights of way for men only— (1) From Durga to Malebettu, entering the forest a few yards south of cairn No. 11 and crossing a narrow neck about 300 yards wide out at about 150 yards north of cairn No. 97. (2) From Malebettu to Kombettu, entering between cairns Nos. 82 and 83 across the area bounded by the Kervashe river about 600 yards and out by cairn No. 79.	

[*Sections 89, 90, 92.*]

Form No. 2.

FOREST DEPARTMENT, PUNJAB.

YEAR 1888-89.

CONTROL BOOK AND REGISTER OF OUTTURN FOR THE CHANGA.....WORKING-CIRCLE OF THE LAHORE DIVISION, PUNJAB CONSERVATORSHIP.

Form No. 2.] Control Book for Working-Plans.

FORM

FOREST DEPARTMENT,

Control Book for the Changa.....

PROVISIONS OF WORKING-PLAN.						RESULT
	LOCALITY TO BE EXPLOITED.					
Year or period for which operations prescribed.	Block or Forest.	Compartments.	Area.	Nature of felling to be made.	Area, number of trees, or quantity of material to be exploited.	Year of working.
(1)	Name. (2)	Nos. (3)	Acres. (4)	(5)	(6)	(7)
					Changa Coppice Work-	
1888-89	Changa	16	207	Coppice with standards.	670 acres.	1888-89.
		17	120			
		49	200			
		50	143			
					Changa High Forest	
1886-87 to 1898-89	Kanai	*Nil.*	465	Selection; Sissu trees.	2,000 trees annually.¶	1888-89.
	Daju	,,	205			
	Kokerant†	,,	32			
	Jamla	,,	216			
	Fatri	,,	332			
	Chadbenth¶	,,	1,472			

Control Book for Working-Plans. [Form No. 2.

No. 2. [*Sections 89, 90, 92.*]

PUNJAB.

Working-Circle of the Lahore Division, Punjab Conservatorship. **1888-89.**

OF OPERATIONS.					COMPARISON.		REMARKS.
LOCALITY EXPLOITED.				Area, number of trees, or quantity of material exploited.	Excess.	Deficit.	
Block or Forest. — Name.	Compartments. — Nos.	Area. — Acres.	Nature of fellings made.				
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ing-Circle.							
Changa .	16 17 49 50	207 120 200 43	Coppice with standards.*	570 acres.	*Nil.*	† 100 acres.	* 18 standards per acre reserved in compartment 16, a larger number not being available. 20 standards per acre reserved in compartments 17, 49 and 50. † Balance available for felling in the following year.
Working-Circle.							
Kanui . .	*Nil.*	465	Selection; Sissu trees.	465 trees .	*Nil*	95 §trees	† Not worked, as extraction of timber found to be impossible. Area to be left for present. (*Vide* letter No.——, dated ——————from Secretary to Conservator.)
Daju . .	,,	205	,,	250 ,, .			
Jamla . .	,,	216	,,	260 ,, .			§ Sanction of Local Government to deficit conveyed in letter No.——, dated—— ——.
Fatri . .	,,	120	,,	250 ,, .			
Chadbenth (part).¶	,,	542	,,	680 ,, .			¶ Local Government has sanctioned an extraordinary felling of 600 mature trees in this area. (*Vide* correspondence ending with No.——, dated ——————, to Conservator.)

Form No. 2.] Control Book for Working-Plans.

FORM No. 2.

[*Sections 89, 90, 92.*]

FOREST DEPARTMENT, PUNJAB.

Register of Yield and Outturn for the Changa .....Working-Circle, Lahore Division, Punjab Conservatorship, for the year 1888-89.

Year.	Locality exploited.			Nature of fellings made.	Number of trees felled.	Outturn—Timber and Fuel.		Outturn—Other Produce.				Remarks.
	Block or Forest.	Compartments.	Area.			Kind and quantity.	Volume in cubic feet (solid).	Kind and quantity.	Value (gross).			
	Name.	Nos.	Acres.									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			(11)
				Changa Coppice Working-Circle.					R	a.	p.	
1888-89	Changa	16, 17, 49, and 50.	570	Coppice with standards.	...	Sissu logs ,, fuel billets ,, fagots	6,480 649,000 420,000					
	Whole Circle	...	...	.....	...	.....	...	Grass 1,608 head-loads.	372	8	10	
				Changa High Forest Working-Circle.								
1888-89	Kanui	...	465	Selection	15 10 30 410	1,650 Sissu scantlings 1,239 ,, ,, 1,271 ,, ,, 410 Sissu trees	825 515 1,691 28,178	*Nil*	...	...	...	Loss in conversion, 749 cubic feet.
	Daju	...	205	,,	1,440	260 ,, ,,	21,826					
	Jamla	...	216	,,		260 ,, ,,	18,623					
	Fatri	...	120	,,		240 ,, ,,	15,427					
	Chadbenth	...	542	,,		680 ,, ,,	52,420					

NOTE.—The column of "Remarks" will indicate loss ro wastage (incurred in conversion) or other unuitlizable material. (*Vide* Section 93.)

[*Sections 89, 90, 92.*]

Form No. 2(*a*).

FOREST DEPARTMENT, BURMA.

YEAR 1888-89.

CONTROL BOOK AND REGISTER OF OUTTURN FOR THE THABYU WORKING-CIRCLE OF THE THARRAWADDY DIVISION, PEGU CONSERVATORSHIP.

[To be used locally wherever girdling operations are prescribed.]

Control Book for Working-Plans.

Form

FOREST DEPART

Control Book for the Thabyu Working-Circle of the

PROVISIONS OF WORKING-PLAN.									RESULT OF OPER-		
Year or period in which operations are to be carried out.	LOCALITY EXPLOITED.			Nature of felling to be made.	Kinds of trees to be felled or girdled.	Trees to be girdled during year or period.	TREES TO BE FELLED DURING YEAR OR PERIOD.		Year of working.	LOCALI EXPLOIT	
	Blocks or Forests.	Compartments.	Area in acres				Girdled trees to be felled.	Ungirdled trees to be felled.		Blocks or Forests.	Compartments.
(1)	Names. (2)	Nos. (3)	(4)	(5)	(6)	No. (7)	No. (8)	No. (9)	(10)	Names. (11)	Nos. (12)
1884-85 to 1888-89	Okkan .	40	699	Selection fellings in manner prescribed in the Working-Plan.	Teak .	5,000	Not prescribed.	All diseased teak trees and trees of all other kinds that are saleable.	1884-85	Kodugwé.	16
		39	356						,,	,,	8
		38	476						1885-86	,,	40
		31	427						,,	,,	39
		30	610						,,	,,	38
		23	587						,,	,,	31
		10	542						,,	,,	30
		1	480						,,	,,	23
		11	384						,,	,,	10
		2	423						1886-87	*Nil* .	*Nil.*
		3	261						1887-88	Kodugwé.	4
		4	391						,,	,,	12
		12	584						,,	,,	6
		5	506						,,	,,	7
		15	329						1888-89	Kodugwé.	1
		6	425						,,	,,	11
		7	518						,,	,,	2
		16	572						,,	,,	3
		8	465						...	...	...

Result of operations for five years :—5,000 trees to be girdled; 4,613 actually girdled; deficit 387 trees.

Control Book for Working-Plans. [Form No. 2(*a*).

No. 2 (*a*). [*Sections 89, 90, and 92*]

MENT, BURMA.

Tharrawaddy Division, Pegu Conservatorship. 1888-89.

ATIONS.						COMPARISON.							
TY ED.	Nature of felling made.	Kinds of trees felled or girdled.	Trees girdled.	TREES FELLED.		EXCESS.				DEFICIT.			
Area in acres.				Girdled trees felled.	Ungirdled trees felled.	Area in acres.	Trees girdled.	Girdled trees felled.	Ungirdled trees felled.	Area in acres.	Trees girdled.	Girdled trees felled.	Ungirdled trees felled.
			No.	No.	No.		No.	No.	No.		No.	No.	No.
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
572	Selection.	Teak	421	30	*Nil.*								
465	"	"	226	*Nil.*	*Nil.*								
699	"	"	300										
356	"	"	220										
476	"	"	130										
427	"	"	136										
610	"	"	240										
587	"	"	150										
542	"	"	306										
...	*Nil.*	*Nil.*	*Nil.*	For trees felled in other compartments, see Register of Outturn.	For trees felled in other compartments, see Register of Outturn.	*Nil.*	*Nil.*	...	...	835	387	...	...
391	Selection.	Teak	604										
584	"	"	52										
425	"	"	302										
518	"	"	316										
480	"	"	460										
384	"	"	110										
423	"	"	320										
261	"	"	260										
...	...	...	...										

Area to e worked 9,035 acres worked 8,200 acres; deficit 835 acres.

Form No. 2 (*a*).] Control Book for Working-Plans.

Form No.

FOREST DEPART

Register of Outturn for the Thabyu Working-Circle of the

Year of working.	Block or Forest worked.	Compartments worked.	Area worked.	Nature of felling made.	Trees girdled during year.			Trees felled during year.		
					Kinds of trees.	Girdled trees standing at commencement of year.	Girdled during year.	Kinds of trees.	Girdled trees felled.	Un-girdled trees felled.
	Name.	No.	Acres.			No.	No.		No.	No.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1888-89.	Okkan .	1	480	Selection fellings of girdled teak. Also fellings of diseased teak and of trees of other esteemable kinds.	Teak	4,000	460	Teak .	40	*Nil.*
	,, .	11	384		,,	,, .	110	*Nil.*	*Nil.*	*Nil.*
	,, .	2	423		,,	,, .	320	*Nil.*	*Nil.*	*Nil.*
	,, .	3	261		,,	,, .	260	*Nil.*	*Nil.*	*Nil.*
	Myaung .	91	538		,,	,, .	*Nil.*	Teak .	460	12
								Pyinma .	...	26
	,, .	92	592		,,	,, .	*Nil.*	Teak .	320	20
								Pyinma .	...	23
								Kanyin .	...	16
	,, .	93	521		,,	,, .	*Nil.*	Teak .	360	*Nil.*
								Pyinma .	...	26
								Kanyin .	...	32
	Whole Circle	...	25,884		...	...	...	...	...	...

NOTE.—The column of "Remarks" will indicate loss or wastage (incur

Control Book for Working-Plans. [Form No. 2*a*

2(*a*)—continued. [*Sections 89, 90, 92.*]

MENT, BURMA.

Tharrawaddy Division, Pegu Conservatorship. *Year 1888-89.*

Outturn—Timber and Fuel.		Outturn—other Produce.				Girdled trees standing at the end of the year.	Remarks.
Description.	Volume in cubic feet (solid).	Kind and quantity.	Value (gross).			No.	
(12)	(13)	(14)	(15)			(16)	(17)
			R	a	p.		
Full-sized logs	2,000	...	...	.	...	3,970	Loss in conversion, 600 c. ft.
Second-sized ,, ...	1,000	...	...	...	...	,,	Minor produce unsaleable.
Nil.	*Nil.*	...	...	...	...	,,	
Nil.	*Nil.*	...	...	...	...	,,	
Nil.	*Nil.*	...	...	...	...	,,	
Full-sized logs	16,000	...	...	...	...	,,	Loss in conversion, 4,000 c. ft.
Under-sized ,, ...	6,200	...	...	...	...	,,	12 diseased teak trees felled.
Logs	1,040	...	...	...	...	,,	Loss in conversion, 156 c. ft.
Full-sized logs	1,080	...	...	...	...	,,	Ditto, 1,740 c. ft.
Under-sized ,, ...	9,800	...	...	...	..	,,	
Logs	720	...	...	...	...	,,	Ditto, 270 c. ft.
,, ...	600	...	...	...	...	,,	
Full-sized logs	19,000	...	...	..	...	,,	Ditto, 3,000 c. ft.
Under-sized ,, ...	6,000	...	...	...	...	,,	
Logs	1,000	...	...	...	...	,,	Ditto, 320 c. ft.
,, ...	1,100	...	...	.	...	,,	
.....	...	60,000 bamboos .	150	...	...	...	
		25 viss honey .	12	...	...	...	
		250 viss cheroot leaves	25	...	...	...	
		4,200 bamboos .	...	...	...	...	By right-holders.

red in conversion) or other unutilizable material. (*Vide* Section 93.)

FORM No. 3.

[*Sections 89, 90, 92.*]

FOREST DEPARTMENT, PUNJAB.

Record of Works of Reproduction and Improvement in the Changa .... Working-Circle, Lahore Division, for the year 1888-89.

Provisions of Working-plan.			Result of Operations.		Remarks.
Locality.	Description of Work.	Cost.	Description of Work.	Cost.	
1	2	3	4	5	6
		R		R	
	Changa Coppice Working-Circle.				
Changa coupes, 16 and 17.	20 acres to be planted up with one year old Sâl seedlings.	300	10 acres only planted with seedlings out of the forest.	180	
Ditto	Formation of nursery, 40′ × 40′, for next year's plantations.	15	A nursery 60′ × 40′ completed . .	20	
	Changa High Forest Working-Circle.				
Kanui	10 acres to be planted with one year old Sâl seedlings.	150	10 acres planted	160	
Whole area	1,800 yards of cleared line between compartments 15 and 16 to be made into fair-weather cart-road.	1,300	1,500 yards of road constructed . .	1,250	

FORM No. 4. [*Sections 93, 95, 96, 97, 100.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Register of Receipts in the Goom Depôt.

Depôt Number.	Whence received.	How obtained.	Date of Receipt.		Description of Produce.	Marks.	Number or quantity.	Measurements.			Remarks.
								Length.	Girth or scantling.	Cubic feet.	
(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)	(9)	(10)	(11)
158	By transfer from the Darjeeling Depôt.	...	June 1884	1st	Búk scantlings .	F. D. 1884.	217	...	...	526	
159	By conversion in Depôt. .	...	" "	"	Posts . .	...	6,306	...	...	3,153	
					Scantlings . .	...	287	...	...	646	
					(Various) slabs ends and pieces.	...	839	...	...	34	
160	From the Goom Forest.	Selection fellings.	" "	"	Champ scantlings	...	937	...	...	491	
		Clearances .	" "	"	Ditto . .	...	143	...	...	107	
	Ditto .	Dry and fallen wood.	" "	"	Logs (various) .	...	241	...	...	6,762	
	Ditto .	Remeasurement.	" "	"							

N.B.—In the case of Forest Depôts, the Conservator will issue instructions whether all columns in the Form shall be filled up, or whether any may be left blank.

FORM No. 5.

[*Sections 93, 95, 96.*]

Forest Department, Bengal, Darjeeling Division.

Register of Disposals from the Darjeeling Depôt.

No. of Bill or Pass.	Date.	How disposed of.	Description of Produce.	Depôt No. of log, etc.	Marks.	Number or quantity.	Measurements.			Selling Rate.		Amount.			Remarks.
							Length.	Girth or scantling.	Cubic feet.	At.	Per				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			(14)
												R	a	p.	
No. 14 of 1884.	4th June	Sold to Executive Engineer, Darjeeling Division.	Oak scantlings	20	F. D. 1884	90	20ft.	12′ × 1′	150	R1	c. ft.	150	0	0	
No. 15 of 1884.	,,	Used by Department in demarcating blocks.	Miscellaneous poles.	21	...	100	...	...	...	...	...	...	...	...	
	,,	Transferred to Goom Depôt.	Firewood	...	...	100 mds.	...	...	...	...	...	...	...	...	

N.B.—In the case of Forest Depôts, the Conservator will issue instructions whether all columns in the Form shall be filled up, or whether any may be left blank.

FORM No. 6.

[*Sections 93, 98, 99, 214, 270.*]

FOREST DEPARTMENT, PUNJAB, CHAMBA DIVISION.

Receipts and Issues of Timber and other Produce in Depôts during the month of June 1884.

Name of Depôt.	Description of produce.	On hand 1st June 1884.		Received during the month.			Total.		Disposed of during the month.			Balance on June 1884.		Remarks.
		No. or quantity.	Cubic feet.	Whence received.	No. or quantity.	Cubic feet.	No. or quantity.	Cubic feet.	How disposed of.	No. or quantity.	Cubic feet.	No. or quantity.	Cubic feet.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Kalatop, Compartment No. 24.	Oak trees .	...	...	Wind-fall .	1	47	1	47						
									Sawn into nine Scantlings.	2	18	...	...	
									Loss in conversion.	...	29	...	...	
Ditto . .	Oak scantlings	...	...	By conversion .	9	18	9	18	Sent to Kalatop Sale Depôt.	9	18	...	...	
Kalatop Sale Depôt.	Ditto .	...	...	Kalatop Forest	9	18	9	18	Sold . .	9	18	...	...	

CHAMBA

The 5th July 1884.

Deputy Conservator of Forests,

Chamba Division.

Form No. 7.] Sales of Timber, etc., cut and collected by Govt. Agency.

FORM No. 7.

[*Sections 98, 99, 106, 168, 214.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Sales during the month of June 1884 of Timber and other Produce cut and collected by Government Agency.

Place of sale. (1)	Budget sub-head. (2)	Description of Produce. (3)	No. or quantity. (4)	Cubic feet. (5)	Rate. (6)	Total amount of sale. (7) R	a.	p.	Amount actually paid. (8) R	a.	p.	Number of logs and pieces, etc., removed. (9)	Number sold, but remaining unremoved. (10)	REMARKS. (11)
Sold from Sale Depôts.														
Darjeeling Depôt . .	I *a*	Oak scantling	90	150	R1 . .	150	0	0	...	...	...	90		
Do. do. . .	I *b*	Firewood, mds.	600	...	R25 per % .	150	0	0	125	0	0	500 mds.	100 mds.	
Goompahar do. . .	I *b*	Charcoal, mds.	200	...	R1 per md. .	200	0	0	200	0	0	200 do.		
Do. do. . .	I *c*	Bamboos .	2,500	...	R2 per % .	50	0	0	50	0	0	2,500		
Do. do. . .	III	Confiscated rubber, seers.	28	...	Auction .	20	0	0	20	0	0	28 seers.		
Sold from Forest Depôts.														
Poobong block . . .	I *a*	Oak log .	1	80	8 annas per c. ft.	40	0	0	...	...	...	1		
Do. do. . .	I *a*	Chestnut logs	14	560	8 do. do.	280	0	0	280	0	0	14		
Total						890	0	0	675	0	0			
ADD—Outstandings due from previous months, as per Form No. 10 .						100	0	0	100	0	0			
Total						990	0	0	775	0	0			
DEDUCT—Amount realised during the month						775	0	0						
Balance outstanding on 30th June 1884, as per Form No. 10 .						215	0	0						

Abstract of amount realised.

	R	a.	p
I *a*	380	0	0
I *b*	325	0	0
I *c*	50	0	0
I *d*	0	0	0
I *e*	0	0	0
III	20	0	0
Total .	775	0	0

DARJEELING;
The 5th July 1884.

Deputy Conservator of Forests,
Darjeeling Division.

FORM No. 8.

[*Sections 100, 214.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Account of Drift Timber Operations during the month of June 1884.

Depôt. (1)	Description of Timber. (2)	Balance on 1st June. (3)	Salved during the month. (4)	TOTAL. (5)	Made over to Claimants. (6)	Transferred to Government Account. (7)	Balance on 30th June. (8)	REMARKS. (9)
Darjeeling .	Chestnut logs	10	4	14	...	8	2	...

Form No. 9.] Revenue on Produce removed from Forests by Purchasers.

FORM No. 9.

[*Sections 93, 105, 106, 168, 214, 270.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Revenue from Timber and other Produce cut, collected, and removed from the Forests by Consumers or Purchasers, including Pasture, during the month of June 1884.

Forest Range or Unit. (1)	Forest or locality. (2)	Produce removed. Description. (3)	Produce removed. No. or quantity. (4)	Rate. (5)	Amount of revenue. (6) R	a.	p.	Amount actually realised during the month. (7) R	a.	p.	Realised under each budget sub-head. Amount. (8) R	a.	p.	Sub-head. (9)	Remarks. (10)
Tukdah . .	Poomong block	Chestnut tree .	1	R20	20	0	0	20	0	0	...	...	...		
Goompahar .	Poobong do. .	Dry oak wood .	500 cub. ft.	8 as.	250	0	0	250	0	0	...	...	...		
Do. . .	Do. do. .	Oak trees . .	2	R20	40	0	0	...	...	...	270	0	0	II *a*	
Do. . .	Do. do.	Dry wood . .	80 loads (about 120 mds.)	4 as.	20	0	0	20	0	0	20	0	0	II *b*	
Do. . .	Chongtong do. .	Bullocks, grazing .	480	4 as.	120	0	0	120	0	0	120	0	0	II *d*	
Do. . .	Poobong do. .	Canes, permits .	10	R6	60	0	0	60	0	0	60	0	0	II *e*	
			Total .		510	0	0	470	0	0	470	0	0	...	
ADD—Outstandings due from previous months, as per Form No. 10 .					10	0	0	...	...	...					
			Total .		520	0	0	470	0	0					
DEDUCT—Amount realized during the month					470	0	0								
Balance outstanding on 30th June 1884, as per Form No. 10. . .					50	0	0								

DARJEELING,
The 5th July 1884.

Deputy Conservator of Forests,
Darjeeling Division.

FORM No. 10.

[*Sections 106, 214.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Outstandings on account of Revenue for the month of June 1884.

Names.	Particulars.	Outstanding on 1st June 1884.			Items on which the revenue is not fully realized during the month.			TOTAL.			RECOVERIES DURING THE MONTH.				Balance due to Department on 30th June 1884.			Budget sub-head.	REMARKS.
											No. of items in Cash Book.	Amounts.							
(1)	(2)	(3)			(4)			(5)			(6)	(7)			(8)			(9)	(10)
		R	a.	p.	R	a.	p.	R	a.	p.		R	a.	p.	R	a.	p.		
Executive Engineer, Darjeeling Division.	Oak scantling	100	0	0	150	0	0	250	0	0	2	100	0	0	150	0	0	I*a*	
Ditto	1 Oak log	...	...	...	40	0	0	40	0	0	...	...	...	...	40	0	0	I *a*	
J. Jones, Esq.	600 maunds firewood.	...	...	...	150	0	0	150	0	0	3	125	0	0	25	0	0	I *b*	
Road-Cess Department.	2 Oak trees	...	...	...	40	0	0	40	0	0	...	...	...	...	40	0	0	II *a*	
Ditto	1,000 Bamboos	10	0	0	...	...	...	10	0	0	...	...	...	...	10	0	0	II *c*	
Ram Bux	Cultivation lease for 1883-84, Poobong.	12	0	0	...	...	...	12	0	0	...	...	...	...	12	0	0	V *c*	Second instalment due 1st July 1884.
	Total	122	0	0	380	0	0	502	0	0	...	225	0	0	277	0	0	...	

DARJEELING,

The 5th July 1884.

Deputy Conservator of Forests,

Darjeeling Division.

FORM No. 11.

[*Sections 93, 107, 214, 270.*]

FOREST DEPARTMENT, BENGAL.

Register of Free Grants of Forest Produce in the Darjeeling Division.

Authority under which granted. (1)	Range. (2)	Locality. (3)	Name of Grantee. (4)	Purpose for which granted. (5)	Produce granted. Description. (6)	Produce granted. No. or quantity. (7)	Produce granted. Value. (8) R	a.	p.	Remarks. (9)
Government sanction	Goompahar	Poobong	J. Jones, Esq.	For the construction of a chaukidar's house.	Bûk tree	1	20	0	0	
Grazing rules	Ditto	Ditto	24 Mandals	.....	Grazing permit for 500 or 600 head of cattle.		60	0	0	
	Ditto	Ditto	Villagers in the vicinity.	.....	Sâl poles	820	220	0	0	Granted in consideration of assistance rendered and labour supplied.
					Sissu	960	270	0	0	
					Miscellaneous poles.	1,250	150	0	0	
					Canes	Loads, 36	14	0	0	
					Bamboos	No. 3,000	30	0	0	

Bill Form for Depot use. [Form No. 12

[Section 103.]

FORM No. 12. Bill No. 6 of 1884-85.

Forest Department, Bengal,
Darjeeling Division.

List of timber or other produce sold to J. Jones, Esq., from the Darjeeling Depôt.

Depôt No.	Description of timber or produce.	Measurements.			Rate.	Amount.		
		L.	G.	C. ft.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)		
				Mds.	R	R	a.	p.
...	Firewood	...	...	600	25 per %	150	0	0

Darjeeling Depôt, The 1st June 1884. } Forester in charge.

FORM No. 12. Bill No. 6 of 1884-85.

Forest Department, Bengal,
Darjeeling Division.

List of timber or other produce sold to J. Jones, Esq., from the Darjeeling Depôt.

Depôt No.	Description of timber or produce.	Measurements.			Rate.	Amount.		
		L.	G.	C. ft.				
(1)	(2)	(3)	(4)	(5)		(7)		
				Mds.		R	a.	p.
...	Firewood	...	...	600	25 per %	150	0	0

Darjeeling Depôt, The 1st June 1884. } Forester in charge.

FORM No. 12. Bill No. 6 of 1884-85.

Forest Department, Bengal,
Darjeeling Division.

List of timber or other produce sold to J. Jones, Esq., from the Darjeeling Depôt.

Depôt No.	Description of timber or produce.	Measurements.			Rate.	Amount.		
		L.	G.	C. ft.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)		
				Mds.	R	R	a.	p.
...	Firewood	...	...	600	25 per %	150	0	0

Darjeeling Depôt, The 1st June 1884. } Forester in charge.

Form No. 13.] Receipt for Price of Timber, etc., sold.

FORM No. 13.

No. 14 of 1884-85.

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Darjeeling Depôt.

Received from J. JONES, Esq., the sum of rupees one hundred and twenty-five only, being price of firewood bought by him, as detailed in Bill No. 6 of 1884-85, in part payment.

	No.	Cub. ft.		
Logs			at	R
Sleepers			at	R
Firewood 500 mds. at R25 per cent.				R125 0 0
TOTAL				R125 0 0

DARJEELING,
The 4th June 1884.

Forester in charge of Depôt.

[*Section 103.*]

FORM No. 13.

No. 14 of 1884-85.

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Darjeeling Depôt.

Received from J. JONES, Esq., the sum of rupees one hundred and twenty-five only, being price of firewood bought by him, as detailed in Bill No. 6 of 1884-85, in part payment.

	No.	Cub. ft.		
Logs			at	R
Sleepers			at	R
Firewood 500 mds. at R25 per cent.				R125 0 0
TOTAL				R125 0 0

DARJEELING,
The 4th June 1884.

Forester in charge of Depôt.

N.B.– When required, this Form may be in triplicate, as Form No. 12.

Permits. [Form No. 14.

FORM No. 14.

FOREST DEPARTMENT, BENGAL.

Darjeeling Division.

Permit No. 1057.

No. 51 of 1884-85.

Name—Ram Bux.

Residence—Jor Bungalow.

Forest.	Date of expiry of grant.	Description of timber or other produce.	Number or quantity.	Rate.	Amount.			Remarks.
(1)	(2)	(3)	(4)	(5)	(6)			(7)
				R	R	a.	p.	
Poomong Block.	4th July .	Chestnut tree.	1	20	20	0	0	

DARJEELING,
The 4th June 1884.

——————*Forester,*
Darjeeling Division.

FORM No. 14. [*Section 101.*]

FOREST DEPARTMENT, BENGAL.

Darjeeling Division.

Permit No. 1057.

No. 51 of 1884-85.

Name—Ram Bux.

Residence—Jor Bungalow.

Forest.	Date of expiry of grant.	Description of timber or other produce.	Number or quantity.	Rate.	Amount.			Remarks
(1)	(2)	(3)	(4)	(5)	(6)			(7)
				R	R	a.	p.	
Poomong Block.	4th July .	Chestnut tree.	1	20	20	0	0	

DARJEELING,
The 4th June 1884.

——————*Forester,*
Darjeeling Division.

[*Section 109*]

FORM No. 15.

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Return of Stores, Tools, and Plant on 1st April 1884.

Description.	Balance as per last return.	Receipts since last Return.					Total.	Issues since last Return.	Balance.	Remarks.
	No. or quantity	No. or quantity.	Rate.	Value.			No. or quantity.	No. or quantity.	No. or quantity.	
(1)	(2)	(3)	(4)	(5)			(6)	(7)	(8)	(9)
			R	R	a.	p.				
Surveying Instruments.										
Prismatic compass No. 10145 . .	6	1	50	50	0	0	7	...	7	
Theodolites . . .	5	...	...	...	...	...	5	...	5	
Measuring chains . .	2	...	...	...	...	...	20	8	12	Worn out and sold.
* *	*	*	*	*	*	*	*	*	*	

Deputy Conservator of Forests,
Darjeeling Division.

Copies of this Form will be supplied both in loose sheets and in bound Registers. Those in Registers will be ruled to foot of page, and no space will be left for the Officer's signature. A printed slip containing the substance of Section 109 will be pasted on the outer cover of each Register for information and guidance.

FORM No. 16. [*Sections 113, 121 and 122 to 142.*]

FOREST DEPARTMENT, BENGAL.

Budget Estimate for the year 1885-86.

BUDGET HEADS. (1)	DARJEELING DIVISION.				
	Actuals, 1883-84. (2)	Sanctioned Estimate, 1884-85. (3)	Revised Estimate, 1884-85. (4)	Budget Estimate, 1885-86. (5)	Amendments by Local Government. (6)
	R	R	R	R	R
RECEIPTS.					
I.—Timber and other produce removed from the forests by Government agency—					
a. Timber					
b. Firewood and charcoal . . .					
c. Bamboos					
d. Sandalwood					
e. Grass and other minor produce . .					
TOTAL I .					
II.—Timber and other produce removed from the forests by consumers or purchasers—					
a. Timber					
b. Firewood and charcoal . . .					
c. Bamboos					
d. Grazing and fodder grass . .					
e. Other minor produce . . .					
TOTAL II .					
III.—Drift and waif wood, and confiscated forest-produce.					
TOTAL III .					
IV.—Revenue from forests not managed by Government—					
a. Duty on foreign timber and other forest-produce					
b. Revenue from shared and private forests					
TOTAL IV .					
V.—Miscellaneous—					
a. Fines and forfeitures . . .					
b. Refunds					
c. Other sources					
TOTAL V .					
GRAND TOTAL RECEIPTS .					

Form No. 16.] **Budget Estimate.**

Budget Heads. (1)	Darjeeling Division.				
	Actuals, 1883-84. (2)	Sanctioned Estimate, 1884-85. (3)	Revised Estimate, 1884-85. (4)	Budget Estimate, 1885-86. (5)	Amendments by Local Government. (6)
	R	R	R	R	R
EXPENDITURE.					
A.—Conservancy and Works—					
I.—Timber and other produce removed from the forests by Government agency—					
a. Timber					
b. Firewood and charcoal . . .					
c. Bamboos					
d. Sandwalwood					
e. Grass and other minor produce .					
Total A I. .					
II.—Timber and other produce removed from the forests by consumers or purchasers.					
Total A II .					
III.—Drift and waif wood and confiscated forest-produce.					
Total A III .					
IV.—Revenue from forests not managed by Government—					
a. Duty on foreign timber and other forest-produce					
b. Revenue from shared and private forests					
Total A IV .					
V.—Rent of leased forests and payments to shareholders in forests managed by Government					
Total A V .					
VI.—Live-stock, stores, tools and plant—					
a. Purchase of cattle . . .					
b. Feed and keep of cattle. . .					
c. Purchase of stores, tools and plant					
Total A VI .					
VII.—Communications and buildings—					
a. Roads and bridges . . .					
b. Buildings					
c. Other works					
Total A VII .					

Budget Heads. (1)	Darjeeling Division.				
	Actuals 1883-84. (2)	Sanctioned Estimate, 1884-85. (3)	Revised Estimate, 1884-85. (4)	Budget Estimate, 1885-86. (5)	Amendments by Local Government. (6)
EXPENDITURE—*contd.*	R	R	R	R	R
VIII.—Organization, improvement, and extension of forests—					
a. Demarcation					
b. Compensation for land and rights					
c. Surveys					
d. Working-plans					
e. Sowing and planting					
f. Protection from fire					
g. Other works					
Total A VIII					
IX.—Miscellaneous—					
a. Refunds					
b. Law charges					
c. Other charges					
Total A IX					
Total A—Conservancy and Works					
B.—Establishments—					
I.—Salaries—					
a. Conservators					
b. Superior officers					
c. Subordinate forest and depôt establishments					
d. Office establishments					
e. Deputation special allowances					
Total B I					
II.—Travelling allowances—					
a. Conservators					
b. Superior officers					
c. Subordinate forest and depôt establishments					
d. Office establishments					
Total B II					
III.—Contingencies					
a. Stationery					
b. Carriage of tents and records					
c. Rents, rates and taxes					
d. Pay of Police guards					
e. Official postage					
f. Sundries					
Total B III					
Total B.—Establishments					
Grand Total of Expenditure					
SURPLUS OR DEFICIT					

Form No. 17.] Application for Credits (Division).

FORM No. 17. [*Section 192.*

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Application for Credits on the undermentioned Treasuries to meet anticipated Expenditure during the 2nd quarter ending 30th September 1884.

Details of the Budget heads. (1)	BUDGET HEADS. (2)	Amount. (3)	REMARKS. (4)
		R	
A I	Timber and other produce removed from the forests by Government agency .	3,000	Fuel works.
A II	Timber and other produce removed from the forests by consumers or purchasers	...	
A III	Drift and waif wood and confiscated forest produce	50	Stacking and carriage of confiscated timber.
A IV	Revenue from forests not managed by Government	...	
A V	Rent of leased forests and payments to shareholders in forests managed by Government	...	
A VI	Live-stock, stores, tools and plant .	250	Carts for fuel work.
A VII	Communications and buildings . .	1,600	R Goompahar road . 1,000 Forest house . 600
A VIII	Organization, improvement, and extension of forests	1,850	Demarcation . 800 Plantation works . 800 Other works . 250
A IX	Miscellaneous	200	
B I	Salaries	2,700	
BII	Travelling allowances . . .	250	
BIII	Contingencies	300	
	TOTAL ANTICIPATED EXPENDITURE .	10,200	

To be granted as follows:—

On Darjeeling Treasury, R . .	9,000	
On Kurseong Sub-Treasury, R . .	500	
On ——— Ditto, R . .		
On ——— Ditto, R . .		
TOTAL CREDITS APPLIED FOR .		9,500

MEMO. OF BALANCE ESTIMATED TO BE IN HAND ON 30th JUNE 1884.

Cash R200 . .	
Drawing account, Darjeeling Treasury, R500 . .	
Ditto, ——— Ditto, R . .	
Ditto, ——— Ditto, R . .	
Ditto, ——— Ditto, R . .	
.	700
TOTAL .	10,200

DARJEELING,
The 1st June 1884.

Deputy Conservator of Forests,
Darjeeling Division

Application for Credits (Circles). [Form No. 18.

FORM No. 18. [*Section 192.*]

FOREST DEPARTMENT, BENGAL.

List of Credits required for the quarter ending 30th September 1884.

In whose favour. (1)	Name of Treasury. (2)	Amount. (3)	REMARKS. (4)
		R	
Conservator of Forests, Bengal .	Darjeeling . .	6,000	
Deputy Conservator of Forests, Darjeeling Division . . .	" . .	9,000	
Deputy Conservator of Forests, Darjeeling Division . . .	Kurseong Sub-Treasury.	500	
	TOTAL .	15,500	Fifteen thousand five hundred only.

DARJEELING,
The 15th June 1884.

Conservator of Forests, Bengal.

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Account Current with Treasury. [Form No. 19.

FORM No. 19. [*Section 200.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Dr. *Account Current with the Darjeeling Treasury for the quarter ending 30th June 1884.* Cr.

Date. (1)	Letters of Credit. (2)	Amount. (3) R	a.	p.	Date. (4)	No. of Cheque. (5)	Particulars of Cheques. (6)	Amount. (7) R	a.	p.
1st April .	No. 5 of 20th March 1884 .	6,000	0	0	1st April	799	—Contractor. Advance . .	1,000	0	0
					15th „	800	—Forest Ranger. Advance for works	250	0	0
					30th „	1051	Ditto ditto	150	0	0
					1st May	1052	Self for current divisional expenses .	1,000	0	0
					10th „	1053	Ditto ditto	1,500	0	0
					20th „	1054	—Contractor. Advance . .	100	0	0
					29th „	1055	—Forest Ranger. Advance for works	150	0	0
					1st June	1056	Self for current divisional expenses .	1,000	0	0
					30th „	1057	Treasury Officer, Darjeeling. Revenue	100	0	0
					30th „	1058	—Forest Ranger. Advance for works	150	0	0
								5,400	0	0
							Balance undrawn on June 30th .	600	0	0
	TOTAL .	6,000	0	0			TOTAL .	6,000	0	0
	DARJEELING, *The 30th June 1884.*						*Deputy Conservator of Forests, Darjeeling Division*			
1st July .	Balance of No. 5 of 20th March 1884.	600	0	0						
	No. 24 of 16th June 1884 .	9,000	0	0						

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FORM No. 20. [*Section 201.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Register of Cheques drawn during June 1884.

No. of Cheque. (1)	Date. (2)	On what Treasury. (3)	Amount. (4)			For use in Comptroller General's Office. Date of encashment at Treasury. (5)		Remarks. (6)
			R'	a.	p.			
1056	1st .	Darjeeling .	1,000	0	0			
1057	30th .	" .	100	0	0			
1058	30th .	" .	150	0	0			
		TOTAL	1,250	0	0			One thousand two hundred and fifty only.

DARJEELING,
The 30th June 1884.

Deputy Conservator of Forests,
Darjeeling Division.

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FORM No. 21. [*Sections 147, 201.*]

FOREST DEPARTMENT, BENGAL.

Cash Balance Report of the Darjeeling Division on the last day of June 1884.

		R	a.	p.
GOVERNMENT CURRENCY NOTES	At Rupees 1,000			
	" " 500			
	" " 100			
	" " 50	50	0	0
	" " 20	20	0	0
	" " 10	20	0	0
	" " 5	15	0	0
	TOTAL CURRENCY NOTES	105	0	0
SILVER	Rupees	44	0	0
	Half Rupees	1	0	0
	Quarter Rupees	2	0	0
	Two-anna pieces	1	0	0
COPPER	Double pice	1	8	0
	Single pice	0	8	0
	Half-pice	...	...	...
	Pie pieces	...	...	...
	TOTAL CASH IN HAND	50	0	0
	GRAND TOTAL	155	0	0

I hereby certify that the balance in my hands amounted, on the 30th June 1884, to Rupees one hundred and fifty-five only, as shown above, and that I am personally responsible that the said balance was actually in my custody.

DARJEELING,
The 30th June 1884.

Deputy Conservator of Forests,
Darjeeling Division.

Daily Cash Book. [Form No. 22.

Cash Book of _____ *Deputy Conservator of Forests, Darjeeling Division, Bengal, for the month of June 1884.*

Form No. 22.] **Daily Cash Book.**

FORM

Dr. *Cash Book of* _____, *Deputy Conservator of*

Date. (1)	No. of Item. (2)	Particulars. (3)		Receipts. (4)	Head of Service. (5)
				R a. p.	
		Cash Balance brought forward .		100 0 0	
1st	1	To Cheque No. 1056 on Darjeeling Treasury .		1,000 0 0	*Remittance.*
2nd	2	To received by sale of 100 cubic feet oak scantling, at R1 per cubic foot, from Goompahar Depôt, to Executive Engineer, Darjeeling Division, as per Acceptance No. 10, dated 1st June 1884 .		100 0 0	*I a.*
4th	3	To 500 maunds firewood delivered to J. Jones, Esq., Darjeeling, from Darjeeling Depôt, at R25 per 100 maunds		125 0 0	*I b.*
4th	4	To received from Ram Bux, price of one chestnut tree from Tukdah Range, Poomong Block, at R20		20 0 0	*II a.*
4th	5	To recovered by work done, from Roop Sing, contractor, balance in full of Cr. Item No. 42 of 15th February 1884	R135 8 0		
		and in part Cr. Item No. 60 of 20th March 1884	„214 8 0		
				350 0 0	*Advance recoverable.*
4th	6	To one prismatic compass supplied by the Mathematical Instrument Department, as per Bill No. 15, dated 20th May 1884		50 0 0	*Book Transfer.*
5th	7	To received from Mr. ——, Deputy Conservator of Forests, Darjeeling Division, his subscription to the Uncovenanted Service Family Pension Fund for June 1884, by deduction from pay bill		20 0 0	*Service Funds.*
5th	8	To recovered in cash from ——, Forester, being amount disallowed in Objection Statement to accounts for April 1884, on Item No. 27, on account of excess travelling allowance		10 0 0	*Cash recovery of service payments.*
5th	9	To recovered in cash from ——, Forest Ranger, being amount disallowed in Objection Statement to accounts for March 1884, on Item No. 12, on account of excess leave allowance .		5 0 0	*V b.*
30th	10	To recovered from ——, Forest Ranger, by expenditure incurred in Goompahar Range, from 26th May to 25th June 1884, balance in full of Cr. Item No. 35 of 28th April 1884	R120 0 0		
		and in full Cr. Item No. 15 of 15th May 1884	„ 80 0 0		
				200 0 0	*Advance recoverable.*
30th	11	To Revenue collected in the Goompahar Range, from May 26th to June 25th, 1884 . . .		1,000 0 0	
30th	12	To Cheque No. 1057 on Darjeeling Treasury .		100 0 0	*Remittance.*
30th	13	To „ „ 1058 „ „ „ . .		150 0 0	*Ditto.*
		Total .		3,230 0 0	

Darjeeling,
The 30th June 1884.

Daily Cash Book. [Form No. 22.

No. 22. [*Sections 104, 144, 145, 147, 155, 165, 164, 166, 168, 169, 173, 182, 187, 197, 198, 191, 202, 204, 208, 213, 215.*]

Forests, Darjeeling Division, Bengal, for the month of June 1884. Cr.

Date. (6)	No. of Item. (7)	No. of Voucher. (8)	Particulars. (9)	Disbursements. (10) R a. p.	Head of Service. (11)
1st	1	1	By paid part of Divisional Office Establishment pay for May 1884	50 0 0	*B I d.*
1st	2	2	By paid part pay of Forest Establishment for May 1884	300 0 0	*B I c.*
2nd	3	3	By Book Transfer to Executive Engineer, Darjeeling Division, for oak scantling supplied, Bill No. 5, as per Acceptance No. 10, dated 1st June 1884	100 0 0	*Book Transfer.*
4th	4	4	By paid Roop Singh, contractor, for delivering at Darjeeling Depôt 1,600 maunds firewood, at R17 per 100 maunds . . . . . R272 0 0 and 156 maunds charcoal, at 8 annas per maund . . . . . „ 78 0 0	350 0 0	*A I b.*
4th	5	5	By paid by Book Transfer to Mathematical Instrument Department, price of one prismatic compass, as per Bill No. 15 of 20th May 1884 . . .	50 0 0	*A V I c.*
5th	6	6	By paid pay of Mr.———, Deputy Conservator of Forests, for May 1884	500 0 0	*B I b.*
5th	7	1	By paid balance of Divisional Office Establishment pay for May 1884	25 0 0	*B I d.*
5th	8	7	By revenue paid into Darjeeling Treasury, as per Chalan No. 80 of this date	150 0 0	*Remittance.*
30th	9	8G to 13G	By expenditure incurred by ——, Forest Ranger, in Goompahar Range, as per his accounts from 26th May to 25th June 1884	300 0 0	
30th	10	14G to 16G	By amount of revenue of the Goompahar Range, remitted to Darjeeling Treasury— . . . Chalan No. 65 of 4th, R100 0 0; „ „ 85 of 6th, „600 0 0; „ „ 105 of 24th, „150 0 0	850 0 0	*Remittance.*
30th	11	17G	By amount of revenue of the Goompahar Range, remitted to Kurseong Tahsil, Darjeeling District, as per Chalan No. 15 of 15th June 1884 .	50 0 0	*Ditto.*
30th	12	18	By revenue paid into Darjeeling Treasury by Cheque No. 1057, as per Chalan No. 120 of 30th June	100 0 0	*Ditto.*
30th	13	19	By amount advanced to ——, Forest Ranger, Goompahar Range, for current expenses . .	150 0 0	*Advance recoverable.*
30th	14	20	By paid Mr ———, Deputy Conservator of Forests, Darjeeling Division, the amount of his travelling allowance bill for May 1884 . .	100 0 0	*B II b.*
			Total .	3,075 0 0	
			Cash balance in hand on 30th June 1884 .	155 0 0	
			GRAND TOTAL .	3,230 0 0	

Deputy Conservator of Forests,
Darjeeling Division.

Form No. 22.] **Monthly Cash Account.**

FORM

Dr. *Cash Account of* _____, *Deputy Conservator of*

Date. (1)	No. of Item. (2)	PARTICULARS. (3)	Receipts. (4)	Head of service. (5)
			R a. p.	
		Cash balance brought forward	100 0 0	
		To cheques drawn, as per details in Form No. 20 submitted	1,250 0 0	*Remittance.*
4th	6	To one prismatic compass supplied by the Mathematical Instrument Department, as per Bill No. 15, dated 20th May 1884 . .	50 0 0	*Book Transfer.*
5th	7	To received from Mr. ———, Deputy Conservator of Forests, Darjeeling Division, his subscription to the Uncovenanted Service Family Pension Fund for June 1884, by deduction from pay bill	20 0 0	*Service Funds.*
		To recoveries from contractors and disbursers, as per details in Form No. 29 attached. .	550 0 0	*Advance recoverable.*
5th	8	To recovered in cash from ———, Forester, being amount disallowed in objection statement to accounts for April 1884 on item No. 27, on account of excess travelling allowance	10 0 0	*Cash recovery of service payment.*
		To revenue received during the month, as per detail in Form No. 30 attached . . .	1,250 0 0	*IX—Forests.*
		TOTAL .	3,230 0 0	

The following Statements,
Form No. 30 with
Form No. 31 with
Form No. 29 with
(NOTE.—Blank returns should not be submitted, but a note made
Total Rupees three thousand two

DARJEELING,
5th July 1884.

Monthly Cash Account. [Form No. 22.

No. 22. [*Section 213.*

Forests, Darjeeling Division, Bengal, for the month of June 1884. Cr.

Date (6)	No. of Item. (7)	No. of Voucher (8)	Particulars. (9)	Disbursements. (10)	Head of Service. (11)
				R a. p.	
			By revenue paid into treasuries, as per details in Form No. 31 attached .	1,150 0 0	*Remittance.*
2nd	3	3	By book transfer to Executive Engineer, Darjeeling Division, for oak scantling supplied, Bill No. 5, as per Acceptance No. 10, dated 1st June 1884 . .	100 0 0	*Book Transfer.*
30th	...	...	By amount of advances made to contractors and disbursers, as per details in Form No. 29 attached . . .	150 0 0	*Advance Recoverable.*
			By expenditure charged during the month, as per detail in Form No. 30 attached	1,675 0 0	*13 Forests.*
			Total .	3,075 0 0	
			Cash balance in hand on 30th June 1884	155 0 0	
			GRAND TOTAL .	3,230 0 0	

&c., are attached :—
Vouchers.
Chalans.
Vouchers.
at foot of this statement of the Forms that are blank.)
hundred and thirty only.

Deputy Conservator of Forests,
Darjeeling Division.

Form No. 23.] Establishment Bill.

FORM No. 23. [*Sections 171 to 174.*]

FOREST DEPARTMENT, BENGAL.

Salary List of Permanent Forest Establishment of the Darjeeling Division for May 1884.

HEAD OF SERVICE, B. I. C.			VOUCHER No. 2 OF JUNE 1884.												
No.	NAME.	Office and Charge.	Amount of Salary.			DEDUCTION ON ACCOUNT OF Funds, Fines, &c., as overleaf.			Savings.			Net Amount Paid.			Signature or Remarks.
(1)	(2)	(3)	(4)			(5)			(6)			(7)			(8)
			R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	
		GOOMPAHAR RANGE.													
1	Mr.———	Forest Ranger	100	0	0	...	...	...	20	0	0	80	0	0	
2	Baboo A.	Forester	40	0	0	20	0	0	...	...	...	...	...	...	On leave.
	,, B.	Ditto (acting)	...	...	...	...	...	...	...	...	...	20	0	0	
3	Baboo B. B.	Forester	20	0	0	...	...	...	...	...	...	20	0	0	
4 to 8	. . .	5 Forest Guards, at R8	40	0	0	2	0	0	...	...	...	38	0	0	
9	. . .	1 personal Peon	7	0	0	...	...	...	...	...	...	7	0	0	
		TOTAL	207	0	0	22	0	0	20	0	0	165	0	0	
		RUNGBOOL RANGE.													
10	Mr. C. / Baboo D.	Forester	40	0	0	...	...	...	...	...	...	12 / 27	14 / 1	6 / 6	1st to 10th. 11th to 31st.
11 to 15	. . .	5 Forest Guards, at R8	40	0	0	...	...	...	8	0	0	32	0	0	
16	. . .	1 personal Peon	7	0	0	...	...	...	...	...	...	7	0	0	
		TOTAL	87	0	0	...	...	...	8	0	0	79	0	0	
		TUKDAH RANGE.													
17	Baboo E	Forester	30	0	0	...	...	...	10	0	0	20	0	0	
18 to 22	. . .	5 Forest Guards, at R8	40	0	0	...	...	...	4	0	0	36	0	0	
		TOTAL	70	0	0	...	...	...	14	0	0	56	0	0	
		GRAND TOTAL	364	0	0	22	0	0	42	0	0	300	0	0	

CERTIFIED that all items charged in this bill have been disbursed by———to the proper persons, and that their receipts have either been taken in the establishment bill book, or are filed separately in my office; and further that receipt stamps. duly cancelled, are affixed for every payment in excess of R20. Certified, also, that all persons on pay not exceeding R10, for whom pay has been drawn in this bill, have actually been entertained during the month.

PASSED FOR R(300) THREE HUNDRED ONLY.

DARJEELING,
The 1st June 1884.

Deputy Conservator of Forests,
Darjeeling Division.

Certificate to be given when no Superior Officer was absent on deputation, or with or without leave.

Certified that no person in superior service on this establishment has been absent either on deputation, or with or without leave (except on casual leave), during the month of May 1884; and further that all appointments and promotions, permanent or temporary, have been recorded in the service books of the persons concerned under my initials.

puty Conservator of Forests,
Darjeeling Division.

FORM No. 23—*continued* (on reverse).

Memo. of Fund and other Deductions.

No.	Name and rank.	Withheld pay.			Fines.			Uncovenanted Service Family Pension Fund.						Total Deductions.			Remarks.
(1)	(2)	(3)			(4)			(5)			(6)			(7)			(8)
		R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	
2	Babu A., Forester	20	0	0	...	...	...	...	...	...	...	...	...	20	0	0	
	Jodoo, Forest Guard.	...	...	...	2	0	0	...	...	...	...	...	...	2	0	0	
	Total .	20	0	0	2	0	0	...	...	...	...		...	22	0	0	

Deputy Conservator of Forests,

Darjeeling Division.

Form No 24.] Travelling Allowance Bill.

FORM No. 24. [*Sections 171, 179 and 180.*]

FOREST DEPARTMENT, BENGAL.

HEAD OF SERVICE } B II *b*. { VOUCHER No. 20 OF JUNE 1884.

Travelling Allowance Bill of Mr ——————, *Assistant Conservator, Darjeeling Division, for the month of May 1884.*

Date of Journey. (1)	Journeys. From (2)	Journeys. To (3)	No. of Miles. By rail. (4)	No. of Miles. By dák (5)	No. of days. (6)	Remarks. (7)
28th . .	Calcutta . .	Damukdea . .	116	...	...	By E. B Ry. Co.
29th . .	Damukdea . .	Siliguri . .	196	...	...	„ State Ry.
30th . .	Siliguri . .	Sonada . .	...	38	...	
31st . .	At Sonada . .	. . . . .	...	...	1	
		TOTAL . .	312	38	1	

	R	a.	p.
196 miles by rail, at double 1st class fare .	39	4	0
116 miles by rail, at 3 annas per mile . .	21	12	0
38 miles by dák, at 8 annas per mile . .	19	0	0
1 day, at R10 per day	10	0	0
TOTAL . .	90	0	0

Assistant Conservator, Darjeeling Division.

[*Countersigned for Rupees* .]

DARJEELING, *The 1st June 1884*

Passed for R (90) ninety only.

Conservator of Forests, Bengal,

—————— *Conservator.*

—— —— *Division.*

DARJEELING, *20th June 1884*

FORM No. 24—*continued* (*on reverse*).

Received the amount of rupees only.	ninety.
Assistant Conservator	*of Forests.*

This amount of rupees (9C) ninety only has been disbursed by me.

_____,

Deputy Conservator of Forests,
Darjeeling Division.

The 30th June 1884.

Form No. 25.] Transfer from Public Dept.

FORM No. 25. [*Sections 171, 187.*]

FOREST DEPARTMENT, BENGAL.

BILL No. 5 OF 1884-85. } Head of Service, P. W D. { VOUCHER No. 3 OF JUNE 1884.

The Executive Engineer, Darjeeling Division..... ..... DR.

To the Deputy Conservator of Forests, Darjeeling Division.

Dates. (1)	Items. (2)	Amount. (3)			Total. (4)		
		R	*a.*	*p.*	*R*	*a.*	*p.*
May 25th .	100 cubic feet of oak scantling, @ R1 per cubic foot	100	0	0	100	0	0

_____,

DARJEELING; *The 25th May 1884.* } *Deputy Conservator of Forests Darjeeling Division.*

Accepted for Rupees (100) one hundred only. Credit for this amount will be given in the accounts for the month of June 1884.

No. 10.

_____,

DARJEELING; *The 1st June 1884.* } *Executive Engineer, Darjeeling Division.*

Daily Labour Voucher. [Form No. 26.

[*Sections 171, 188.*]

HEAD OF SERVICE. } A VII *a*.

FORM No. 26.

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

VOUCHER No. 11*g* OF JUNE 1884.

Daily labour on making bridle-path in Poobong block, Goompahar Range, from 15th to 24th June 1884.

PARTICULARS OF WORK. (1)	PROGRESS. Previous. (2)	Now exhibited. (3)	Total. (4)	Description of labour and materials. (5)	No. (6)	RATE. At (7)	Per (8)	AMOUNT. Per item. (9) R	a.	p.	Per work. (10) R	a.	p.	SIGNATURES OR REMARKS. (11)
Excavating path from Goompahar to Poobong. Conservator's sanction No. 5 of 1884-85.	2 miles 62 chains.	37 chains.	3 miles 19 chains.	Men	240	4 as.	day	60	...	...	60	...	...	Paid through Ram Sing, *Mate*.
								TOTAL			60	...	...	

This amount of Rupees sixty has been disbursed by me.

_____, *Forest Ranger*.

_____,

Passed for Rupees (60) sixty only.

Deputy Conservator of Forests, Darjeeling Division.

GOOMPAHAR; *The 24th June 1884.*

[Copies of this Form will be supplied both in loose sheets and in bound Registers. Those in Registers will be ruled to foot of page, and no space will be left for the Officer's signature. A printed slip containing the substance of Sections 171 and 188 will be pasted on the outer cover of each Register, for information and guidance.]

[Form No. 27. Daily Labour Voucher.

FORM No 27. [*Sections 171, 189, 202, 204, 205.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

HEAD OF SERVICE, A 1 b. } { VOUCHER No. 4 of JUNE 1884.

Particulars. (1)	Amount. (2)		
	R	a.	p.
Delivering in Darjeeling Depôt—			
1,600 mds. firewood at R 17 0 0 per 100mds.	272	0	0
156 „ charcoal „ 0 8 0 „ md.	78	0	0
TOTAL . .	350	0	0

Received the above amount of R350. } *In part adjustment of advances outstanding against me.* (Sd.) ROOP SINGH, *Contractor.*

[This amount of R350 (three hundred and fifty) has been disbursed by me.]

DARJEELING; *The 4th July 1884.*

Passed for R(350) three hunded and fifty only.

Deputy Conservator of Forests, Darjeeling Division.

FORM No. 28.

[*Sections 207 to 210, 213.*]

CONTRACTORS' AND DISBURSERS' LEDGER.

Account No. 5.

Dr. Roop Singh, Contractor, in account with Darjeeling Forest Division. *Cr.*

Delivery of Firewood at Darjeeling. Contract dated 1st January 1884.

Date. (1)	Cash book, Cr. item No. (2)	Particulars of advances made. (3)	Amount. (4)	Date (5)	Cash book, Dr. item No. (6)	Particulars of advances recovered. (7)	Amount. (8)
			R a. p.				R a. p.
1st April 1884 .	...	To balance brought forward— R a. p.		4th June 1884	5	By value of work done, as per Cr. item No. 4	350 0 0
		Part Cr. item No. 42, dated 15th February 1884. . . . 135 8 0		30th June 1884	...	Balance	285 8 0
		Full Cr. item No. 60, dated 20th March 1884 500 0 0	635 8 0				
		TOTAL .	635 8 0	...	...	TOTAL .	635 8 0
1st July 1884 .	...	To balance brought forward— Part Cr. item No. 60, dated 20th March 1884	285 8 0			Signed _____ *Deputy Conservator.*	

Account No. 6.

Dr. Mr.——, Forest Ranger, Disburser, in account with Darjeeling Forest Division. *Cr.*

Current expenses in Goompahar Range.

Date. (1)	Cash book, Cr. item No. (2)	Particulars of advances made. (3)	Amount. (4)	Date. (5)	Cash book, Dr. item No. (6)	Particulars of advances recovered. (7)	Amount. (8)
			R a. p.				R a. p.
1st June 1884 .	...	To balance brought forward— R a. p.		30th June 1884	10	By expenditure incurred as per account from 26th May to 25th June 1884 R. a. p. 300 0 0	
		Part Cr. item No. 35, dated 28th April 1884 120 0				*Less*—Expended out of revenue . . 100 0 0	
		Full Cr. item No. 15, dated 15th May 1884 80 0 0	200 0 0	30th June 1884	...		200 0 0
30th June 1884.	13	Advanced	150 0 0			Balance	150 0 0
		TOTAL .	350 0 0			TOTAL .	350 0 0
1st July 1884 .	...	To balance brought forward— Full Cr. item No. 13, dated 30th June 1884	150 0 0			Signed _____ *Deputy Conservator.*	

Form No. 29.] Contractors' and Disbursers' Ledger Abstract.

[*Sections 211, 212, 213, 214, 221, 229.*]

FORM No. 29.

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Abstract of entries in the Contractors' and Disbursers' Ledger during June 1884.

Number of Accounts Ledger.	Name and Rank.	Particulars of Work.	Department Debtor.									Department Creditor.							Balance Due.						Remarks.
			Balance due from last month.			Nos. of Dr. Items in Cash Book.	Nos. and Dates of Original Items of Payments now recovered.	Recoveries in cash or value of supplies or work done during the month.			Total.			Balance outstanding from last month.			Nos. of Cr. Items in Cash Book.	Payments during month.			Total.			Contractor By——— Disburser			Contractor To——— Disburser			
(1)	(2)	(3)	(4)			(5)	(6)	(7)			(8)			(9)			(10)	(11)			(12)			(13)			(14)			(15)
			R	a.	p.			R	a.	p.	R	a.	p.	R	a.	p.		R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	
5	Roop Singh .	Delivering firewood at Darjeeling .	...	...	...	5	...	350	0	0	350	0	0	635	8	0	...	...	...	...	635	8	0	285	8	0	...	...	..	
7	Peer Bux .	Collecting seeds .	...	..	...	...	...	...	...	...	...	...	..	25	0	0	...	...	...		25	...	...	25	0	0	...	...	...	
		Total Contractors.	...	...	...	...	...	350	0	0	350	0	0	660	8	0	...	...	..	..	660	8	0	310	8	0	...	...	...	
6	Mr. ———, Forest Ranger .	Disburser, Goompahar Range . . .	...	..	...	10	...	200	0	0	200	0	0	200	0	0	13	150	0	0	350	0	0	150	0	0	...	...	..	
8	Babu E., Forester . .	Disburser, Tukdah Range . . .	...	...		...	...	...	.	...	...	...	...	100	0	0	...	...	...	...	100	0	0	100	0	0	...	...	..	
		Total Disbursers .	...	..	...	...	...	200	0	0	200	0	0	300	0	0	...	150	0	0	450	0	0	250	0	0	...	...	...	
		Total .	...	...	...	...	...	550	0	0	550	0	0	960	8	0	...	150	0	0	1,110	8	0	560	8	0	...	...	...	

DARJEELING,
The 5th July 1884.

Deputy Conservator of Forests,
Darjeeling Division.

FORM No. 30. [*Sections 160, 166, 213, 214, 222, 223.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Classified Abstract of Revenue and Expenditure during June 1884.

NOTE.—The items in this Abstract should be arranged in accordance with the prescribed Budget heads and sub-heads.

No in Cash Book of		Items.	Amount.	Total of Budget sub-head.	Remarks.
Item. (1)	Voucher. (2)	(3)	(4)	(5)	(6)
		REVENUE—	R a. p.	R a. p.	
		I. a.			
2	...	Price of 60 pieces, 100 cubic feet, oak scantling, at R1 per c. ft, sold from Goompahar depôt to Executive Engineer, Darjeeling Division, as per acceptance No. 10, dated 1st June 1884 . . .	100 0 0		
11	...	Price of 14 chestnut logs containing 560 c. ft., at R0-8 per c. ft., sold from Poobong Block to Karim Bux	280 0 0	380 0 0	*I. a.*
		I. b.			
3	...	Price of 500 maunds firewood sold to J. Jones, Esq., from Darjeeling depôt, at R25 per 100 maunds .	125 0 0		
11	...	Price of 200 maunds of charcoal sold to Dhunbeer from Goompahar depôt, at R1 per maund . .	200 0 0	325 0 0	*I. b.*
		I. c.			
11	...	Price of 2,500 bamboos sold from Goompahar depôt, at R2 per 100, to various persons	50 0 0	50 0 0	*I. c.*
		II. a.			
4	...	Price of one chestnut tree sold from Tukdah Range, Poomong Block, to Ram Bux—Permit No. 51 .	20 0 0		
11	...	Price of 500 cubic feet dry oak wood sold from Goompahar Range, Poobong Block, at 8 annas per cubic foot to various persons	250 0 0	270 0 0	*II. a.*
		II. b.			
11	...	Permits Nos. 25 to 30, for 40 cooly loads of dry wood from Goompahar Range, Poobong Block, at 8 annas per cooly load	20 0 0	20 0 0	*II. b.*
		II. d.			
11	...	Grazing of 480 bullocks in Chongtong Block, Goompahar Range, during June, at 4 annas per head	120 0 0	120 0 0	*II. d.*
		II. e.			
11	...	Permits Nos. 31 to 40, for cane from Poobong Block, Goompahar Range, during June 1884, at R6 per permit	60 0 0	60 0 0	*II. e.*
		III.			
11	...	Price of 28 seers confiscated rubber sold from Goompahar depôt by auction	20 0 0	20 0 0	*III.*
		V. b.			
9	...	Recovery from——, Forest Ranger, amount disallowed in Objection Statement for March 1884, on item No. 12, on account of excess leave allowance	5 0 0	5 0 0	*V. b.*
		TOTAL REVENUE .		1,250 0 0 One thousand two hundred and fifty only.	

Form No. 30.] **Classified Abstract of Revenue and Expenditure.**

FORM No. 30—*contd.*

No. in Cash Book of		Items.	Amount.	Total of Budget sub head.	Remarks.
Item. (1)	Voucher. (2)	(3)	(4)	(5)	(6)
		EXPENDITURE—	R a. p.	R a. p.	
		A. I. a.			
9	10 G.	Paid Singbeer, sawing and delivering in Goompahar depôt 4,500 running feet inch-planking, at R4 per 100 feet	180 0 0	180 0 0	*A. I. a.*
		A. I. b			
4	4	Paid Roop Singh, contractor, delivering in Darjeeling depôt 1,600 maunds firewood, at R17 per 100 maunds . . . . . R272 — do.—156 mds. charcoal, at 8 annas per md. R78 —	350 0 0	350 0 0	*A. I. b.*
		A. III.			
9	13 G.	Paid carriage of 100 cubic feet confiscated oak scantling to Goompahar depôt, distance 5 miles, by contract	10 0 0	10 0 0	*A. III.*
		A. VI. c.			
...	5	Paid Mathematical Instrument Department price of a prismatic compass, Bill No. 15 of 20th May 1884	50 0 0	50 0 0	*A. VI. c.*
		A. VII. a.			
9	11 G.	Paid daily labour, through Ram Sing, for earthwork on bridle-path in Poobong Block, 37 chains, Conservator's sanction No. 5 of 1884-85 . .	60 0 0	60 0 0	*A. VII. a.*
		A. VIII. e.			
9	8 G.	Paid temporary establishment on Poobong Plantation for May 1884	45 0 0	45 0 0	*A. VIII. d.*
		TOTAL A .	...	695 0 0	
		B. I. b			
6	6	Paid Mr.——, Deputy Conservator of Forests, pay for May 1884	500 0 0	500 0 0	*B. I. b.*
		B. I. c			
2	2	Paid part pay of Forest establishment for May 1884	300 0 0	300 0 0	*B. I. c.*
		B. I. d.			
1 and 7	1	Paid pay of Office establishment for May 1884 .	75 0 0	75 0 0	*B. I. d.*
		B. II. b.			
14	20	Paid travelling allowance bill of Mr.——, Deputy Conservator, for May 1884	100 0 0	100 0 0	*B. II b.*
		B. II c.			
9	12 G.	Paid travelling allowance bill of ——, Forester, Goompahar Range, for April 1884 . . .	4 0 0	4 0 0	*B. II. c.*
		B. III e.			
9	9 G.	Paid bearing postage on 10 covers	1 0 0	1 0 0	*B. III e.*
		TOTAL B .	...	980 0 0	
		GRAND TOTAL EXPENDITURE .	...	1,675 0 0 One thousand six hundred and seventy-five only.	

DARJEELING;
The 5th July 1884.

Deputy Conservator of Forests,
Darjeeling Division.

NOTE.—The certificate required by Section 213 of the Code will invariably be attached to the Classified Abstract of Expenditure forwarded to the Comptroller and Auditor General.

[*Section 213.*]

FORM No. 31.

Forest Department, Bengal, Darjeeling Division.

Schedule of Remittances of Revenue to Treasuries during June 1884.

Date when remitted. (1)	Number of item or Chalan. (2)	Name of Treasury. (3)	By whom remitted. (4)	Amount. (5)	Remarks. (6)
				R a. p.	
5th .	7	Darjeeling . .	.....	150 0 0	
30th .	14 G.	Ditto . .	.....	100 0 0	
	15 G.	Ditto . .	.....	600 0 0	
	16 G.	Ditto . .	.....	150 0 0	
	17 G.	Kurseong Tahsil .	.....	50 0 0	
	18	Darjeeling . .	.....	100 0 0	Cheque No. 1.
			Total .	1,150 0 0 One thousand one hundred and fifty only.	

Darjeeling,
The 5th July 1884.

Deputy Conservator of Forests,
Darjeeling Division.

Copies of this form will be supplied both in loose sheets and in bound Registers. Those in Registers will be ruled to foot of page, and no space will be left for the Officer's signature. A printed slip containing the substance of Section 213 will be pasted on the outer cover of each Register for information and guidance.

FORM No. 32. [*Section 160.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Record of Sanctioned Works.

FOREST RANGE— (1)	*Goompahar.*
NATURE OF WORK— (2)	*Construction of bridle-path in Poobong Block.*
NUMBER AND DATE OF SANCTION— (3)	*5, of 10th April 1884, of Conservator.*
AMOUNT SANCTIONED— (4)	*R250.*

Month. (1)	Particulars of Expenditure. (2)	Amount. (3)		
		R	*a.*	*p.*
April 1884 .	Item No. 12, Voucher No. 4 G.—Paid daily labour through Ram Sing, mate, for 32 chains	24	0	0
May „ .	Items Nos. 7 and 19, Vouchers Nos. 7 G. and 22 G.—Paid through Ram Sing, mate, for daily labour on 2 miles 30 chains	160	0	0
June „ .	Item No. 9, Voucher No. 11 G.—Paid through Ram Sing, mate, for daily labour on 3¾ chains	60	0	0
	TOTAL .	244	0	0

Completion report sent to Conservator under letter No. 210, dated 5th July 1884.

Deputy Conservator of Forests,

Darjeeling Division.

DARJEELING;

The 5th July 1884.

This Form should be printed on both sides of the paper.

FORM No. 33. [*Sections 90, 92, 214, 217.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Register of Revenue and Expenditure in each Forest Unit during June 1884.

BUDGET HEADS. (1)		Goompahar. (2)	Rangbul. (3)	Tukdah. (4)	(5)	(6)	Total as per Classified Abstract. (7)	REMARKS. (8)
		R	R	R			R	
Revenue	I	755	...	...			755	
	a.							
	b.							
	c.							
	d.							
	e.							
	II	450	...	20			470	
	a.							
	b.							
	c.							
	d.							
	e.							
	III	20	...	...			20	
	IV	...	...	...			...	
	a.							
	b.							
	V	5	...	...			5	
	a.							
	b.							
	c.							
Total Revenue		1,230	...	20	...	...	1,250	
Expenditure.	A. I	530	...	...			530	
	a.							
	b.							
	c.							
	d.							
	e.							
	II	...	...	...			...	
	III	10	...	...			10	
	IV	...	...	...			...	
	a.							
	b.							
	V	...	...	...			...	
	VI	17	17	16			50	
	a.							
	b.							
	c.							
Carried forward		557	17	16			590	

FORM No. 33—*continued.*

Register of Revenue and Expenditure in each Forest Unit during June 1884—contd.

Budget Heads. (1)	Goumpahar. (2)	Rangbul. (3)	Tukdah. (4)	(5)	(6)	Total as per Classified Abstract. (7)	Remarks. (8)
	R	R	R			R	
Brought forward .	557	17	16			590	
VII .	60	...	...			60	
a. . .							
b. . .							
c. . .							
VIII .	45	...	...			45	
a. . .							
b. . .							
c. . .							
d. . .							
e. . .							
f. . .							
g. . .							
IX . .	...	...	...			...	
a. . .							
b. . .							
c. . .							
Total A. .	662	17	16			695	
Expenditure—*contd.* B. I .	342	291	242			875	
a. . .							
b. . .							
c. . .							
d. .							
e. . .							
II . .	37	33	34			104	
a. . .							
b. . .							
c. . .							
d. . .							
III .	1	...	...			1	
a. . .							
b. . .							
c. . .							
d. . .							
e. . .							
f. . .							
Total B. .	380	324	276			980	
Total Expenditure .	1,042	341	292			1,675	

Deputy Conservator of Forests.
Darjeeling Division.

FORM No. 34.

[*Sections 224, 274.*]

FOREST DEPARTMENT, BENGAL.

Register of Financial Results.

Year.	Division.	Timber and other produce removed from the Forests by Government Agency.			Other Revenue.			Formation, protection, and improvement of Forests.		Total.		Remarks.
		Receipts.	Charges.		Receipts.	Charges.		Charges.		Receipts.	Charges.	
			Budget heads.	Amount.		Budget heads.	Amount.	Budget heads.	Amount.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		R		R	R		R		R	R	R	Revenue under— R
1882-83	Darjeeling	...	A. I.	30,143	...	A. II.	21	...	...			I. 43,243
			⅓ A. VI.	459	...	...	...	⅓ A. VI.	459			II. 26,140
			⅓ A. VII.	1,431	...	⅓ A. VII.	1,431	⅓ A. VII.	1,432			III. ...
			...	...	...	...	...	A. VIII.	18,737			IV. ...
			...	...	...	A. IX.	470	...	...			V. 2,013
			⅓ B.	8,761	...	⅓ B.	4,330	⅓ B.	4,380			
			⅓ Direction	640	...	⅓ Direction	640	⅔ Direction	1,280			Total 71,396
	Total	43,243		41,434	28,153		6,942		26,28	71,396	74,664	
1883-84	Darjeeling	...	A. I.	21,152	...	A. II.	715	A. VIII.	3,652			Revenue under— R
			⅓ A. VI.	172	...	⅓ A. VI.	172	⅓ A. VI.	172			I. 26,326
			⅓ A. VII.	1,206	...	⅔ A. VII.	2,414	⅔ A. VII.	2,414			II. 22,166
			...	...	...	A. IX.	509	...	...			III. ...
			⅓ B.	3,932	...	⅔ B.	7,864	⅔ B.	7,864			IV. ...
			⅓ Direction	445	...	⅔ Direction	891	⅔ Direction	1,336			V. 986
	Total	26,326		26,907	23,152		12,565		15,438	49,478	54,910	Total 49,478

FORM No. 35.

[*Sections 222 and 226.*]

FOREST DEPARTMENT, BENGAL.

Objection Statement to the Accounts of the Darjeeling Division for the month of June 1884.

No. of item in Cash Book, and whether on Dr. or Cr. side. (1)	Date. (2)	Particulars. (3)	Amount entered in objection book. (4)			Nature of objection. (5)	Explanation. (6)	Conservator's recommendation and Comptroller and Auditor General's orders. (7)
		Cash account.—Form No. 22.	*R*	*a.*	*p.*			
Dr. Nos. 5 and 10. Cr. No. 13.	4th and 30th.	Items under "Advances recoverable."				The total only should have been entered—see Section 213(1).		

CALCUTTA;
The 20th July 1884.

_____,
Assistant Comptroller General (Forests).

_____,
Conservator of Forests,
_____*Division.*

_____,
Conservator of Forests.

Summary of Revenue and Expenditure. [Form No. 36.

FORM No. 36.

[*Section 228.*]

Forest Department, Bengal, Darjeeling Division.

Summary of Revenue and Expenditure to the end of June 1884.

Budget Heads. Revenue. (1)	Estimate for 1884-85. (2)	Revenue to end of May 1884. (3)			Revenue during June 1884. (4)			Total Revenue to end of June 1884. (5)		
	R	R	a.	p.	R	a.	p.	R	a.	p.
I.—Timber and other Produce removed from the Forests by Government Agency :—										
a. Timber . . .										
b. Firewood and charcoal .										
c. Bamboos . . .										
d. Sandalwood . .										
e. Grass and other minor produce . . .										
II.—Timber and other Produce removed from the Forests by consumers or purchasers :—										
a. Timber . . .										
b. Firewood and charcoal .										
c. Bamboos . . .										
d. Grazing and fodder grass										
e. Other minor produce .										
III.—Drift and waif wood and confiscated Forest produce.										
IV.—Revenue from Forests not managed by Government :—										
a. Duty on foreign timber and other forest produce. . . .										
b. Revenue from shared and private forests .										
V.—Miscellaneous :—										
a. Fines and forfeitures .										
b. Refunds . . .										
c. Other sources . .										
Total Revenue .										

Calcutta ;

The _____ *1884.*

_____

Assistant Comptroller General (Forests)

Form No. 36.] Summary of Revenue and Expenditure.

FORM No. 36—*continued.*

Budget Heads. Expenditure. (1)	Estimate for 1884-85. (2)	Expenditure to end of May 1884. (3)			Expenditure during June 1884. (4)			Total Expenditure to end of June 1884. (5)		
	R	R	a.	p.	R	a.	p.	R	a.	p.
A.—Conservancy and Works.										
I.—Timber and other produce removed from the Forests by Government agency:—										
a. Timber . . .										
b. Firewood and charcoal.										
c. Bamboos . . .										
d. Sandalwood . .										
e. Grass and other minor produce.										
II.—Timber and other produce removed from the Forests by consumers or purchasers.										
III.—Drift and waif wood and Confiscated Forest Produce.										
IV.—Revenue from Forests not managed by Government:—										
a. Duty on foreign timber and other forest produce Revenue from shared and private forests.										
V.—Rent of leased Forests and payments to shareholders in Forests managed by Government.										
VI.—Live-stock, stores, tools, and plant:—										
a. Purchase of cattle .										
b. Feed and keep of cattle.										
c. Purchase of stores, tools and plant.										
VII.—Communications and buildings:—										
a. Roads and bridges .										
b. Buildings . . .										
c. Other works . .										
VIII.—Organization, improvement, and extension of Forests:—										
a. Demarcation . .										
b. Compensation for land and rights.										
c. Surveys . . .										
d. Working-plans .										
e. Sowing and planting .										
f. Protection from fire .										
g. Other works . .										
Carried over .										

Summary of Revenue and Expenditure. [Form No. 36

FORM No. 36—*concluded.*

Budget Heads. Expenditure. (1)	Estimate for 1884-85. (2)	Expenditure to end of May 1884. (3)			Expenditure during June 1884. (4)			Total Expenditure to end of June 1884. (5)		
	R	R	a.	p.	R	a.	p.	R	a.	p.
Brought over . . .										
IX.—Miscellaneous :—										
a. Refunds										
b. Law charges . . .										
c. Other charges . . .										
Total A.—Conservancy and Works.										
B.—Establishments.										
I.—Salaries :—										
a. Conservators . . .										
b. Superior officers . . .										
c. Subordinate forest and depôt establishments . . .										
d. Office establishments . .										
e. Deputation and special allowances										
II.—Travelling Allowances :—										
a. Conservators . . .										
b. Superior officers . . .										
c. Subordinate forest and depôt establishments . .										
d. Office establishments . .										
III.—Contingencies :—										
a. Stationery										
b. Carriage of tents and records										
c. Rents, rates, and taxes .										
d. Pay of police guards . .										
e. Official postage . . .										
f. Sundries										
Total B.—Establishments										
GRAND TOTAL OF ALL EXPENDITURE.										

Calcutta;

The _____ *1884.*

_____

Assistant Comptroller General (Forests).

FORM No. 37.

[Section 228.]

Account Current of the Forest Department, Bengal, for June 1884.

Dr.

	R	a.	p.	R	a.	p.
To Cash balance	...	...	...	...	...	...
„ Revenue as per Summary	...	...	...	...	...	...
„ Service Funds	...	...	...	...	...	...
„ Deposits	...	...	...	...	...	...
„ Forest Cash Remittances, Local:—						
Forest cheques drawn	...	...	...	...	...	...
Inter-divisional transfers	...	...	...	...	...	...
„ Advances recoverable	...	...	...	...	...	...
„ Suspense	...	...	...	...	...	...
„ Account current (other Governments).	...	...	...	...	...	...
„ Inter-departmental transfers	...	...	...	...	...	...
TOTAL				...	...	...

Cr.

	R	a.	p.	R	a.	p.
By Expenditure as per Summary	...	...	...	...	...	...
„ Deposits	...	...	...	...	...	...
„ Forest Cash Remittances, Local:—						
Remittances to treasuries	...	...	...	...	...	...
Inter-divisional transfers	...	...	...	...	...	...
„ Advances recoverable	...	...	...	...	...	...
„ Suspense	...	...	...	...	...	...
„ Account current (other Governments).	...	...	...	...	...	...
„ Inter-departmental transfers	...	...	...	...	...	...
„ Cash balance	...	...	...	...	...	...
TOTAL				...	...	...

CALCUTTA;

The _____ *1884.*

Assistant Comptroller General (Forests).

FORM No. 38. [*Sections 235 and 237.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION

NAME OF FILE.—Station Fuel-supply.

CASE No. 3 of 1884-85.

SUBJECT.

Indents from Residents.

No. 329.—Indent of Mr. J. Jones for 500 maunds firewood.
No. 350—Indent of Executive Engineer for 50 maunds charcoa

FORM No. 39. [*Sections 237 and 245.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Register of Cases for the year 1884-85.

No. of Case. (1)	Name of File. (2)	Subject of case. (3)	Date of close of case. (4)
1	Permanent establishments .	Pay of establishments (subordinate)	
2	Stores, tools and plant . .	Purchase of carts . . .	
3	Station fuel-supply . .	Indents from residents . . .	
4	Permanent establishment . .	Pay of Deputy Conservator . .	
5	Stores, tools and plant . .	Indent for prismatic compass .	

FORM No. 40. [*Section 240.*]

Register of $\frac{\textit{Books}}{\textit{Maps}}$ *in the Office of the Darjeeling Division, Forest Department, Bengal.*

No. (1)	Date of receipt. (2)	No. of copies. (3)	TITLE OR DESIGNATION. (4)	REMARKS. (5)

FORM No. 41.

[*Sections 244 and 429.*]

Register of Receipts and Issues of Documents in the Office of the Darjeeling Forest Division, Bengal, for 1884-85.

Register No. (1)	Case No. (2)	Name of File. (3)	From or to whom. (4)	Receipts.		Issues.		Subject. (9)	Reference.	
				No. (5)	Date. (6)	No. (7)	Date. (8)		Back. (10)	Forward. (11)

FORM No. 42. [*Section 251.*]

Register of distribution of Books, Circulars, etc., from the Office of the Conservator of Forests, Bengal, during 1884-85.

Date.	Whence received.	Description.	Number received.	How disposed of.									Total number disposed of.	Remarks.
				Darjeeling Division.	Kurseong Division.	Teesta Division.	Jalpaiguri Division.	Buxa Division	Palamow Division.	Sundarbans Division.	Chittagong Division.	Hazaribagh Division.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

Form No. 43.] Conservator's Tour List of Correspondence.

FORM No. 43. [*Section 253.*]

List of Documents received in and issued from the Office of the Conservator of Forests, Bengal, on the 1st June 1884.

Date of receipt or issue.	Documents received or issued.		From or to whom.	Subject.	How disposed of.	Conservator's orders.
	No.	Date.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)

FORM No. 44. [*Section 256.*]

Register of Proceedings in the Office of the Conservator of Forests, Bengal, for the month of June 1884.

Proceedings Nos. (1)	Subject and order. (2)	Date of previous orders. (3)

FORM No. 45. [*Sections 260 to 264.*]

FOREST DEPARTMENT, BENGAL.

Certificate of Transfer of Charge of the Office of——Conservator of Forests, Darjeeling Division.

DARJEELING,
1st June 1884.

I certify that I received charge of the (Darjeeling Division) from Mr._____, (Deputy) Conservator, on the forenoon of this first day of June 1884.

I received* the sum of rupees one hundred only, the cash balance, as shown by the Cash Book on this date.

I have examined all the office books and found them posted up to date.

I have received the needful vouchers belonging to the accounts of the current month, and have made myself acquainted with all outstandings and liabilities on account of the Department.

I have examined the live and dead stock, as well as the books, maps, office records, and office furniture at head-quarters; and have examined the depôt registers, which I have found posted up to date.

I have received one cheque book No. 44, unused, as well as cheque book No. 43, containing cheques Nos. 1056 to 1075. The counterfoils of the previous cheques have been written up.

Countersigned,——————

(————) *Consvr. of Forests,*
Relieved Officer.

————————

(————) *Consvr. of Forests,*
Relieving Officer.

*Vide sections 260 and 261 of the Code.

Area of Resvd., Proctd., and Unclassed State Forests. [Form No. 46

FORM No. 46.

[*Sections 265, 267, 268.*]

FOREST DEPARTMENT, BENGAL.

Area of Reserved Forests, Protected Forests, and Unclassed State Forests and Waste Lands, ~~1883-84.~~ 1893-94

Division.	Range.	Civil District or Territory	Name of Forest.	Area on 1st April ~~1883~~ July 1893		Added during the year.	Excluded or transferred to other heads.	Area on 31st March ~~1884~~ 30 June 1894		Number and date of Notification of addition or transfer, etc.	Remarks.
				Acres.	Equivalent in square miles.	Acres.	Acres.	Acres.	Equivalent in square miles.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Darjeeling	...	Darjeeling .	Goompahar	7,438	12	1,145	...	8,583	13	242 of 25th Mar. 1884.	710 acres. Rectification of area.
		Ditto .	Tukdah .	10,467	16	...	2,951	7,516	12	...	Rectification.—See paragraph 1 of Annual Report.
		Ditto .	Rungbul .	5,687	9	...	...	5,687	9	...	
			Total	23,592	37	1,145	2,951	21,786	34	...	
Teesta .	...	*	*	*	*	*	*	*	*	...	
			Grand Total	1,898,042	2 967	12,570	26,631	1,883,981	2,945	...	

Darjeeling,
The 15th June 1884.

Conservator of Forests, Bengal.

FORM No. 47.

[*Sections 265, 267, 268.*

Statement showing the Progress made in, and the Expenditure incurred on, Forest Settlements during.....

Name of Forest Division.	Name of Civil District or Territory.	Area already settled at commencement of year. Square miles.	AREAS FINALLY SETTLED DURING THE YEAR.						AREAS UNDERGOING SETTLEMENT.						Remarks.
			Number and date of Government Order according final sanction to the Settlement.	Name of Forest settled	Area in square miles.	Expenditure incurred during the year on areas finally settled.		Entire cost per square mile of areas finally settled during the year.	At commencement of the year.		Taken in hand during the year.		Expenditure incurred during the year on areas undergoing settlement.		
						In Forest Accounts R	In other Accounts. R	R	Name of Tract.	Area in square miles.	Name of Tract.	Area in square miles.	In Forest Accounts. R	In other Accounts. R	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
						Reserved Forests.									
						Protected Forests.									

FORM No. 48. [*Sections 265, 267, 268.*]

Record of Demarcation and Maintenance of Boundaries.

Division.	Length of boundaries artificially demarcated during the year.	Length of previously existing boundaries repaired.	Length of previously existing boundaries not repaired.	Total length of artificially marked boundaries at the close of the year.	Length of boundaries not demarcated at close of year.	Length of natural boundaries not requiring artificial marks.	Total length of boundaries at the close of the year.	Expenditure on demarcation during the year.		Remarks.
								On new work.	On repairs.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	R	R	
Tharrawaddy . .	6	101	54	161	...	313	474	...	...	

N.B.—Boundaries include, besides the outer perimeter, the limits of enclosures of private or other lands within the forests, but not the limits of sub-divisions, such as blocks, compartments, coupes.

Forest Surveys. [Form No. 49.

FORM

Statement of Forest areas surveyed and

Division.	AREAS SURVEYED AND UNDER																
	SPECIAL SURVEYS—MAPS ON 4-INCH SCALE OR OVER BY SURVEY OF INDIA DEPARTMENT OR FOREST SURVEY BRANCH.								ORDINARY, INCLUDED IN DISTRICT SURVEYS.								
	With interior details.					Boundary surveys.			With interior details.					Boundary surveys.			
	With details of growing stock.		Without details of growing stock.		Total cost.	Previous.	Of year.	Total cost.	With details of growing stock.		Without details of growing stock.		Total cost.	Previous.	Of year.	Total cost.	
	Previous.	Of year.	Previous.	Of year.					Previous.	Of year.	Previous.	Of year.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
	Sq. ms.	Sq. ms.	Sq. ms.	Sq. ms.	R	Sq. ms.	Sq. ms.	R	Sq. ms.	Sq. ms.	Sq. ms.	Sq. ms.	R	Sq. ms.	Sq. ms.	R	
																	Reserved
																	Protected
																	Unclassed

Form No. 49.] Forest Surveys.

No. 49. [*Sections 265, 267, 268.*]

under survey during the year 189 -9

SURVEY DURING THE YEAR 189 -9 .													
CHAIN AND COMPASS OR OTHER SURVEYS BY LOCAL OFFICERS.								Areas remaining to be taken under survey.	Total Forest area at end of year, as per Form No. 46.	COST.			REMARKS.
With interior details.					Boundary surveys.								
4-inch or over.		Under 4-inch.		Total cost.	Previous.	Of year.	Total cost.			Previous.	Of year.	Entire cost of all surveys to end of the year.	
Previous.	Of year.	Previous.	Of year.										
(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Sq. ms.	Sq. ms.	Sq. ms.	Sq. ms.	R	Sq. ms.	Sq. ms.	R	Sq. ms.	Sq. ms.	R	R	R	
Forests.													
Forests.													
Forests.													

FORM No. 50.

[*Sections 265, 267, 268.*]

Progress made in Working-Plans.

Division.	Areas for which Working-Plans have been completed.		Areas for which Working-Plans are being compiled.		Areas for which Working-Plans have still to be taken in hand.	Total Forest area, as in Form No. 46.	Entire cost, per square mile, of Working-Plans completed.	Remarks.
	At commencement of year.	During year.	At commencement of year.	Taken in hand during year.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Sq. miles.	Sq. miles.	Sq. miles.	Sq. miles.	Sq. miles.	Sq. miles.	R	
				Reserved Forests.				
				Protected Forests.				
				Unclassed Forests.				

FORM No. 51.

Communications and Buildings.

[*Sections 265, 267, 268.*]

Division.	New work undertaken during the year. Buildings. Description of building.	New work undertaken during the year. Buildings. Expenditure incurred.	New work undertaken during the year. Roads and Paths. Road or Path, and object of the same.	New work undertaken during the year. Roads and Paths. Length of Road or Path.	New work undertaken during the year. Roads and Paths. Expenditure incurred.	New work undertaken during the year. Total expended on new work.	Repairs executed during the year. Buildings. Nature of repairs.	Repairs executed during the year. Buildings. Expenditure incurred.	Repairs executed during the year. Roads and Paths. Nature of repairs.	Repairs executed during the year. Roads and Paths. Length repaired.	Repairs executed during the year. Roads and Paths. Expenditure incurred.	Repairs executed during the year. Total expended on repairs.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		R		Miles.	R	R		R		Miles.	R	R	
Darjeeling	Fuel godown (partly constructed).	3,487	Inspection path, 6 feet wide, to open communication from Goom neck along north face of the Goompahar Range towards Manibhanjan.	3	1,332	4,819	Re-roofing headquarter bungalow with corrugated iron.	1,755 (part cost).	Remetalling road between and —, including repairs to two bridges.	3	900	2,655	

FORM No. 52.

[*Sections 265, 267, 268.*]

FOREST DEPARTMENT, BENGAL.

Register of breaches of Forest Rules during 1887-88.

Forest Division.		Cases pending from 1886-87	New Cases of the Year.					Total Cases.	Disposed of during the year.						Cases pending at close of year.
			Injury to forest by fire.	Unauthorised felling or appropriation of wood and minor forest produce.	Grazing without permission, or in tracts in which grazing is prohibited.	Other offences.	Total new Cases of the year.		Convictions.		Acquittals.		Total.		
									Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Darjeeling	A	1	6	7	7	...	20	21	19	28	1	2	20	30	1
	B	2	...	14	56	39	109	111	69	127	37	55	106	182	5
	C	...	3	89	4	7	103	...	...	...	...	...	...	...	...
Total		3	9	110	67	46	232	132	88	2	38	57	126	212	6
Jalpaiguri	A	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	B	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	C	...	...	...	...	...	...	...	...	...	...	...	...	...	...
and so on															
GRAND TOTAL	A	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	B	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	C	...	...	...	...	...	...	...	...	...	...	...	...	...	...

DARJEELING,

The 15th June 1888.

Conservator of Forests, Bengal.

N.B.—A means cases taken into court.
B means cases disposed of under section 67 of Indian Forest Act, 1878.
C means undetected cases.

Form No. 53.] Forest Tracts protected from Fire.

FORM No. 53.

[*Sections 265, 267, 268.*]

FOREST DEPARTMENT, BENGAL.

Area of Forest Tracts protected from Fire during 1883-84.

DIVISION. (1)	Forest Tracts. (2)	Year in which protection commenced. (3)	Area protected during 1882-83. (4)	Area attempted to be protected. (5)	Failures. (6)	Area actually protected. (7)	Cost. (8)	REMARKS. (9)
			Acres.	Acres.	Acres.	Acres.	R	
*	*	*	*	*	*	*	*	
Buxa	Borojhar	1879-80	...	15,360	640	14,720	316	
	Buxa	1876-77	53,980	92,160	640	91,520	8,550	
	Raidak	1879-80	...	12,800	10,000	2,800	...	
	Dhampara	1879-80	...	7,040	...	7,040	...	
	Bholka	1877-78	5,760	12,800	...	12,800	974	
*	*	*	*	*	*	*	*	
	TOTAL	...	106,753	467,676	34,731	432,945	18,283	

DARJEELING,
The 15th June 1884.

Conservator of Forests, Bengal.

FORM No. 54.

[*Sections 265, 267, 268.*]

Area closed and open to Grazing during 189 -9

Division.	Area, in square miles.						Remarks.
	Closed to all animals.		Closed to browsers (camels, goats or sheep).		Open to all animals.	Total area.	
	Whole year.	Part of year.	Whole year	Part of year.	Whole year.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Reserved Forests.				
			Protected Forests.				
			Unclassed Forests.				

FORM No. 55. [*Sections 265, 267, 268.*]

Return of Grazing in the State Forests of during 189

Division.	Grazing on payment. Number of animals. At full rates. Buffaloes.	Cows and bullocks.	Goats and sheep.	Camels.	Other animals.	Fees received.	At privileged rates. Buffaloes.	Cows and bullocks.	Goats and sheep.	Camels.	Other animals.	Fees received. Actual.	Value at full rates.	Grazing free. Number of animals. By right under Settlement. Buffaloes.	Cows and bullocks.	Goats and sheep.	Camels.	Other animals.	Value of fees at full rates.	During pleasure of Government or otherwise than under Settlement. Buffaloes.	Cows and bullocks.	Goats and sheep.	Camels.	Other animals.	Value of fees at full rates.	Total value of fees at full rates.	Grand total of value at full rates.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
						R						R	R						R						R	R	R
Reserved Forests.																											
Protected Forests.																											
Unclassed Forests.																											

N

Form No. 56.] Area of Plantations.

FORM No. 56. [Sections 265, 267, 268, 269.

FOREST DEPARTMENT, BENGAL.

Area of Plantations, ~~1883-84~~. 1883-84.

Division.	Name of Plantation.	Area, in acres. On 1st April 1883.	Added during the year.	Excluded during the year.	Area on 31st March 1884. 30th June 1884.	Receipts. Of the year.	Charges. Of the year.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
						R	R	
Regular Plantations.								
Darjeeling	Rungbul	...	...	...	...	...	...	Expenditure on nurseries chiefly.
	Dooteerea	...	...	...	...	...	...	
	Rangirûm	...	..	...	...	...	...	
	Total	...	...	...	...	...	...	
Kurseong.	×	...	...	...	...	...	...	× × ×
	Total Regular Plantations							
Cultural Operations.								
Darjeeling	Sepoydura	...	...	...	...	...	...	Filling in blanks.
	Poobong, Senchal, and Poomong	...	...	...	...	...	..	Nurseries.
Kurseong.	TOTAL	...	...	...	...	...	...	
×	×	...	...	...	...	...	...	× × ×
	Total Cultural Operations							
	GRAND TOTAL							

DARJEELING,
The 15th June 1884.

Conservator of Forests, Bengal.

Outturn of Timber and Fuel. [Form No. 57.

FORM No. 57.

[*Sections 265, 267, 268, 270.*]

FOREST DEPARTMENT, BENGAL.

Outturn (in cubic feet, solid) of Timber and Fuel during the year 1883-84, and agency of exploitation.

(1) Division.	Timber in the rough; Logs.					Timber in the rough; Poles.					Sawn or squared Timber.					Miscellaneous.					Fuel.					Total
	(2) Government.	(3) Purchasers.	(4) Free Grantees.	(5) Right-holders.	(6) Total.	(7) Government.	(8) Purchasers.	(9) Free Grantees	(10) Right-holders.	(11) Total.	(12) Government.	(13) Purchasers.	(14) Free Grantees.	(15) Right-holders.	(16) Total.	(17) Government.	(18) Purchasers.	(19) Free Grantees.	(20) Right-holders.	(21) Total.	(22) Government.	(23) Purchasers.	(24) Free Grantees.	(25) Right-holders.	(26) Total.	(27) Outturn.
	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. f	c. ft.	c. ft.
I.—Reserved Forests.																										
Total																										
II.—Protected Forests.																										
Total																										
III.—Unclassed State Forests.																										
Total																										
Grand Total																										

Charcoal should be shown by its equivalent in fuel, the quantity of wood consumed in producing it being entered in cubic feet solid.

DARJEELING,
The 15th June 1884.

Conservator of Forests, Bengal.

Form No. 58.] Outturn of Minor Forest Produce.

FORM No. 58. [*Sections 265, 267, 268, 270.*]

FOREST DEPARTMENT, BENGAL.

Outturn of Minor Forest Produce.

Division.	Description of produce.	Produce removed or utilized.									
		By Government Agency.		By Purchasers.		By Free Grants.		By Right-holders.		Total.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			R		R		R		R		R
		I.—Reserved Forests.									
	Total										
		II.—Protected Forests.									
	Total										
		III.—Unclassed State Forests.									
	Total										
	Grand Total										

Darjeeling,

The 15th June 1884.

Conservator of Forests, Bengal.

Account of Timber, etc., in Depots and sold locally. [Form No. 59

Account of Timber and other Produce cut or collected by Government Agency and brought to Depôts, sold locally, or otherwise disposed of, during the year 1883-84.

FORM No. 59.

[*Sections 265, 267, 268, 271, 272.*]

FOREST DEPARTMENT, BENGAL.

Account of Timber and other Produce cut or collected by Government agency and brought to depôts, sold locally, or otherwise disposed of, during the year 1883-84.

Particulars. (1)	No. or quantity. (2)	Cubic feet. (3)	Total of each head. No. or quantity. (4)	Total of each head. Cubic feet. (5)
TIMBER.				
BALANCE AT COMMENCEMENT OF THE YEAR—				
DARJEELING DIVISION. Miscellaneous scantling	357	428	357	428
KURSEONG DIVISION. Sâl logs	113	3,118		
Gambari logs	2	126		
Sâl bridge sleepers	65	130	180	3,374
BUXA DIVISION. Sâl logs	1,460	38,177		
Sissu logs	211	3,307		
Khair logs	9	119		
Miscellaneous logs	2	35		
Sal B. G. sleepers	177	590		
Miscellaneous B. G. sleepers	146	500		
Sâl N. G. Sleepers	10,841	14,473		
Miscellaneous poles	875	...		
Ditto slabs, ends, and pieces	3,874	...	17,595	57,201
TOTAL BALANCE	...	...	18,132	61,003
RECEIVED FROM THE FORESTS IN DEPÔTS—				
Sâl logs	2,080	63,085		
Sissu logs	59	1,435		
Gambari logs	2	64		
Oak logs	400	16,000		
Chestnut logs	120	4,800		
Walnut logs	60	2,400		

Particulars. (6)	No. or quantity. (7)	Cubic feet. (8)	Total of each head. No. or quantity. (9)	Total of each head. Cubic feet. (10)
REMOVED BY PURCHASERS FROM DEPÔTS—				
Sâl logs	1,362	33,570		
Sissu logs	1	15		
Oak logs	200	8,000		
Chestnut logs	60	2,400		
Walnut logs	30	1,200		
Sundri logs	63	738		
Miscellaneous logs	1	10		
Sâl B. G. sleepers	126	420		
Sâl N. G. sleepers	12,901	17,201		
Sâl tramway sleepers	750	750		
Scantling, various	2,018	2,016		
Miscellaneous poles	354	...		
Ditto slabs, ends, and pieces	2,660	...	20,526	66,350
SOLD LOCALLY—				
Oak logs	3	180		
Chestnut logs	10	460	13	640
CONVERTED IN DEPÔTS—				
Sâl logs	101	1,353	101	1,353
LOST OR WRITTEN OFF AS USELESS—				
Sâl logs	20	446		
Sissu logs	24	660		
Gambari logs	1	4		

Account of Timber, etc., in Depôts, and sold locally. [Form No. 59.

Sundri logs	63	2		
Miscellaneous logs	34	1,166		
Sâl B. G. sleepers	16	53		
Miscellaneous B. G. sleepers	870	2,900		
Sâl N. G. sleepers	17,815	23,756		
Sâl bridge sleepers	7	14		
Sâl tramway sleepers	5,067	5,067		
Scantling, various	2,828	2,772		
Miscellaneous poles	754	...		
Ditto slabs, ends, and pieces	3,594	...	33,.89	134,270
Received from the Forests and sold locally—				
Oak logs	3	180		
Chestnut logs	10	460	13	640
Received by Conversion in Depôts—				
Sâl N. G. sleepers	711	948		
Slabs, ends, and pieces	402	...	1,113	948
Received by transfer from Sale Depôts—				
Sâl logs	449	14,332		
Sâl N. G. sleepers	12,080	16,106		
Miscellaneous poles	327	...		
Ditto slabs	40	...	12,896	30,438
Total Receipts			47,811	156,296
Grand Total			65,943	217,299

Sâl B. G. sleepers		10		
Miscellaneous B. G. sleepers	139	463		
Sâl N. G. sleepers	194	259		
Miscellaneous poles	37	...		
Ditto slabs, ends, and pieces	180	...	598	1,887
Used by the Department—				
Sâl logs	8	240		
Scantling, various	638	451		
Miscellaneous poles	89	...		
Ditto slabs, ends, and pieces	287	...	1,012	691
Transferred to other Sale Depôts—				
Sâl logs	449	14,332		
Sâl N. G. sleepers	12,080	16,106		
Miscellaneous poles	327	...		
Ditto slabs	40	...	12,896	30,438
Total Issues	...	...	35,146	101,359
Balance at close of the year—				
Darjeeling Division. Oak logs	200	8,000		
Chestnut logs	60	2,400		
Walnut logs	30	1,200		
Miscellaneous scantling	513	626	803	12,226
Kurseong Division. Sâl logs	309	7,341		
Gambari logs	3	141		
Sâl bridge sleepers	72	144		
Sâl tramway sleepers	4,337	4,337	4,721	11,963
Buxa Division. Sâl logs	1,853	61,430		
Sissu logs	245	4,067		
Khair logs	9	119		
Miscellaneous logs	35	1,191		
Sâl B. G. sleepers	64	213		
Miscellaneous B. G. sleepers	877	2,937		
Sâl N. G. sleepers	16,272	21,717		
Scantling, various	26	77		
Miscellaneous poles	1,149	...		
Ditto slabs, ends, and pieces	4,743	...	25,273	91,751
Total Balance	...	...	30,797	115,940
Grand Total			65,943	217,299

Darjeeling,
The 15th June 1884.

Conservator of Forests, Bengal.

Form No. 60.] Abstract of Value of Timber and Stock.

FORM No. 60. [*Sections 265, 267, 268, 273.*]

FOREST DEPARTMENT, BENGAL.

Abstract showing the Value of Timber and other Produce at Sale Depôts for the year 1883-84.

Description of timber and other produce.	On hand at commencement of the year.			On hand at close of the year.			Difference in value.		Remarks.
	No.	C. ft.	Value.	No.	C. ft.	Value.	In favour of the year.	Against the year.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Timber.			R			R	R	R	
Logs	1,797	44,882	56,540	2,744	85,889	1,00,847	...	...	...
Sleepers and scantling	11,586	16,121	18,976	22,161	30,051	35,094	...	...	...
Poles	875	...	1,747	1,149	...	1,387	...	...	...
Slabs, ends, and pieces	3,874	...	948	4,743	...	1,201	...	...	...
TOTAL TIMBER	18,132	61,003	78,211	30,797	115,940	1,38,529	60,318	...	...
Firewood and Charcoal.	Mds.			Mds.					
Firewood	5,493	...	1,486	...	...	...	...	...	...
Charcoal	721	...	605	1,276	...	1,116	...	...	...
TOTAL FUEL	6,214	...	2,091	1,276	...	1,116	...	975	...
TOTAL			80,302	...	...	1,39,645	60,318	975	...

Net difference in favour of the year, R59,343.

Conservator of Forests, Bengal.

DARJEELING,

The 15th July 1884.

FORM No. 61. [*Sections 224, 228, 265, 267, 268, 269.*]

FOREST DEPARTMENT, BENGAL.

Summary of Revenue and Expenditure of the different Divisions during 1883-84.

BUDGET HEADS. (1)	Direction. (2)	Division. (3)	Division. (4)	Division. (5)	TOTAL. (6)
	R	R	R	R	R
REVENUE.					
I.—Timber and other produce removed from the forests by Government agency—					
a. Timber					
b. Firewood and charcoal . .					
c. Bamboos					
d. Sandalwood . . .					
e. Grass and other minor produce					
TOTAL I .					
II.—Timber and other produce removed from the forests by consumers or purchasers—					
a. Timber					
b. Firewood and charcoal . .					
c. Bamboos					
d. Grazing and fodder grass .					
e. Other minor produce . .					
TOTAL II .					
III.—Drift and waif wood and confiscated forest produce.					
TOTAL III .					
IV.—Revenue from forests not managed by Government—					
a. Duty on foreign timber and other forest produce . .					
b. Revenue from shared and private forests . . .					
TOTAL IV .					
V.—Miscellaneous—					
a. Fines and forfeitures . .					
b. Refunds					
c. Other sources . . .					
TOTAL V .					
GRAND TOTAL REVENUE .					

Form No. 61.] Summary of Revenue and Expenditure.

Budget Heads. (1)	Direction. (2)	Division. (3)	Division. (4)	Division. (5)	Total. (6)
EXPENDITURE.	R	R	R	R	R
A.—Conservancy and Works—					
I.—Timber and other produce removed from the forests by Government agency—					
a. Timber					
b. Firewood and charcoal . . .					
c. Bamboos					
d. Sandalwood					
e. Grass and other minor produce .					
Total AI .					
II.—Timber and other produce removed from the forests by consumers or purchasers.					
Total AII .					
III.—Drift and waif wood and confiscated forest produce.					
Total AIII .					
IV.—Revenue from forests not managed by Government—					
a. Duty on foreign timber and other forest produce					
b. Revenue from shared and private forests					
Total AIV .					
V.—Rent of leased forests and payments to shareholders in forests managed by Government					
Total AV .					
VI.—Live-stock, stores, tools and plant—					
a. Purchase of cattle . . .					
b. Feed and keep of cattle . .					
c. Purchase of stores, tools and plant					
Total AVI .					
VII.—Communications and buildings—					
a. Roads and bridges . . .					
b. Buildings					
c. Other Works					
Total AVII .					

Summary of Revenue and Expenditure. [Form No. 61

Budget Heads. (1)	Direction. (2)	Division. (3)	Division. (4)	Division. (5)	Total. (6)
	R	R	R	R	R
VIII.—Organization, improvement, and extension of forests—					
a. Demarcation					
b. Cost of Settlements; compensation for land and rights . . .					
c. Surveys					
d. Working-plans					
e. Sowing and planting . . .					
f. Protection from fire . . .					
g. Other works					
Total A VIII .					
IX. Miscellaneous—					
a. Refunds					
b. Law charges					
c. Other charges					
Total A IX .					
Total A.—Conservancy and Works .					
B—Establishments—					
I.—Salaries—					
a. Conservators					
b. Superior officers					
c. Subordinate forest and depôt establishments					
d. Office establishments . . .					
e. Deputation and special allowances					
Total B I .					
II.—Travelling allowances—					
a. Conservators					
b. Superior officers					
c. Subordinate forest and depôt establishments					
d. Office establishments . . .					
Total B II .					
III.—Contingencies—					
a. Stationery					
b. Carriage of tents and records .					
c. Rents, rates, and taxes . . .					
d. Pay of police guards . . .					
e. Official postage					
f. Sundries					
Total B III .					
Total B.—Establishments .					
GRAND TOTAL OF EXPENDITURE .					
Surplus or Deficit .					

Dated _____

_____

Asst. Comptroller Genl. (Forests).

FORM No. 62.

[*Sections 265, 267, 268.*]

FOREST DEPARTMENT, BENGAL.

Dr. *Account Current for the year 1883-84.* *Cr.*

	R	a.	p.	R	a.	p.		R	a.	p.	R	a.	p.
To Cash Balance	...	...	...	...	...	...	By Expenditure as per Annual Summary Form No. 61	...	...	...	...	...	...
„ Revenue as per Annual Summary Form No 61	...	...	...	...	...	...							
„ Service Funds	...	...	...	...	...	...							
„ Deposits	...	...	...	...	...	...							
							„ Deposits	...	...	...	...	...	...
„ Forest Cash Remittances, Local—							„ Forest Cash Remittances, Local—						
Forest cheques drawn	...	...	...	...	...	...	Remittances to treasuries	...	...	...	...	...	...
Inter-divisional transfers	...	...	...	...	...	...	Inter-divisional transfers	...	...	...	...	...	...
							„ Advances recoverable	...	...	...	...	...	...
„ Advances recoverable	...	...	...	...	...	...	„ Suspense	...	...	...	...	...	...
„ Suspense	...	...	...	...	...	...	„ Account current (other Governments)	...	...	...	...	...	...
„ Account current (other Governments)	...	...	...	...	...	...	„ Inter-departmental transfers	...	...	...	...	...	...
„ Inter-departmenial transfers	...	...	...	...	...	...	„ Cash balauce	...	...	...	...	...	...
TOTAL				...	...	...	TOTAL				...	...	...

DATED _____

The _____ *1884.*

_____

Assistant Comptroller General (Forests).

Outstandings on account of Revenue. [Form No. 63.

FORM No. 63.

[*Sections 265, 267, 268.*]

FOREST DEPARTMENT, BENGAL.

Revenue received and Outstandings on account of Revenue during 1883-84.

DIVISION. (1)	Particulars. (2)	Outstandings at commencement of year. (3)			Value of sales and other revenue during year. (4)			TOTAL. (5)			Amount realized during year. (6)			Balance due to the Department at end of year. (7)			REMARKS. (8)
		R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	
	TOTAL																

DATED _____

The _____ *1884.*

_____

Conservator of Forests, Bengal.

FORM No. 64.

[*Sections 265, 267, 268.*]

FOREST DEPARTMENT, BENGAL.

Outstandings and Liabilities on account of Contractors and Disbursers for 1883-84.

DIVISION.	DEPARTMENT DEBTOR.									DEPARTMENT CREDITOR.									BALANCE DUE.						REMARKS.
	At commencement of year.			Recoveries in cash and value of supplies and work done during year.			At close of year.			At commencement of year.			Payments made during year.			At close of year.			To Department (outstandings).			By Department (liabilities).			
(1)	(2)			(3)			(4)			(5)			(6)			(7)			(8)			(9)			(10)
	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	
TOTAL																									

DATED _____

The _____ *1884.*

_____

Assistant Comptroller General (Forests).

FORM No. 65.

[*Sections 265, 267, 268, 274.*]

FOREST DEPARTMENT, BENGAL.

Financial Results of the year 1883-84.

Division.	Timber and other produce removed from the Forests by Government agency.		Other Revenue.		Formation, Protection and Improvement of Forests.	Total.		Remarks.
	Receipts.	Charges.	Receipts.	Charges.	Charges.	Receipts.	Charges.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	R	R	R	R	R	R	R	
Darjeeling	26,326	26,907	23,152	12,565	15,438	49,478	54,910	
Teesta	30,259	24,027	7,105	3,586	11,970	37,364	39,583	
Kurseong	27,516	23,419	17,500	8,810	15,007	45,016	47,236	
Jalpaiguri	926	1,342	7,152	6,679	9,312	8,078	17,333	
Buxa	67,347	46,416	7,698	6,497	15,592	75,045	68,505	
Shahabad	...	...	...	...	35	...	35	
Palamow	1,704	2,666	1,148	3,111	8,397	2,852	14,174	
Hazaribagh	...	...	916	331	6,132	916	6,463	
Singhbhum	...	1,191	...	...	11,236	...	12,427	
Sundarbans	147	4	3,32,925	53,414	11,132	3,33,072	64,550	
Chittagong	2,322	1,912	1,23,533	16,080	16,437	1,25,855	34,429	
Orissa	48	2,323	16,610	9,571	16,274	16,658	28,168	
Total	1,56,595	1,30,207	5,37,739	1,20,644	1,36,962	6,94,334	3,87,513	

DARJEELING,
The 15th June 1884.

Conservator of Forests, Bengal.

Form No. 66.] Classified List

FORM

Classified List of Forest

No.	Names.	Age.	Vernacular and other Tests passed.	Province or Circle.	Present Charge.	Head-quarters.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	CONSERVATORS—(3).	Y. M. D.				A.—CONTROL
	1st Grade.—Pay R1,600.					
1	Colonel A. B. C., s.c. . * * * *	48-6-21	P.H. .	Burma . . .	Pegu Circle .	Rangoon .
	3rd Grade.—Pay R1,100.					
3	* Mr. D. E. F. . . .	37-5-12	B.H.S. .	Burma . . .	Tenasserim Circle.	Moulmein .
	DEPUTY CONSERVATORS—(10).					
	1st Grade.—Pay R900—(1).					
4	Mr. G. H. I. . . . * * * *	40-8-9	e., L.S., B. L.S., j., k.	Pegu Circle . .	Prome Division	Prome . .
	4th Grade.—Pay R550—(4).					
13	Mr. J. K. L. . . .	32-1-13	e., B.H.S., j., k.	Tenasserim Circle .	Salween Division	Kawkarik .
	ASSISTANT CONSERVATORS—(6).					
	* * * *					
	2nd Grade.—Pay R350—(2).					
17	* Mr. M. N. O. . . . * * * * * * * *	26-6-19	B. H. S., j., k.	Upper Burma Circle .	Yaw Division .	Pakkoku .
						B.—EXECUTI
	2nd Grade.—Pay R300—(2).					(1) Extra-Assist
3	Maung Waylay . . . * * * * * * * *	34-3-2	i . .	Tenasserim Circle .	Shwegun Sub-Division.	Shwegun .
	3rd Grade.—Pay R80.					(2) Forest
5	Maung OKé . . .	37-8-12	i . .	Pegu Circle . .	Mindon Range, Thayetmyo Division.	Kuma . .

of Forest Officers.

No. 66.

Officers in Burma on 1st April 1891. [*Section 275.*]

No.	Dates of Substantive Appointment					Emoluments.			Remarks.
	To Forest Department.	To Controlling Staff (class of Assistant Conservators).	To class of Deputy Conservators.	To class of Conservators.	To present Grade.	Substantive Pay.	Allowances.	Total.	
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
LI	NG STAFF—(19).					R	R	R	
1	Dec. 26, 1864	Dec. 26, 1864	Mar. 19, 1869	June 27, 1874	Aug. 18, 1884	1,600	...	1,600	
3	Jan. 17, 1873	Jan. 17, 1873	April 26, 1879	Sept. 10, 1886	Sept. 10, 1886	1,100	250	1,350	Officiating in 2nd grade from 27th March 1891.
4	July 18, 1870	Feb. 12, 1874	May 29, 1880	...	Oct. 19, 1886	900	...	900	
13	Dec. 14, 1879	Jan. 22, 1881	Feb. 18, 1888	...	Feb. 18, 1888	550	100	650	Officiating in 3rd grade from 10th December 1889.
17	Jan. 8, 1886	Jan. 8, 1886	...	...	April 15, 1887	350	100	450	Officiating in 1st grade from 16th May 1889.
	VE STAFF.								
	ant Conservat	ors—(6).							
3	Nov. 26, 1881	...	...	...	Feb. 8, 1889	300	...	300	
	Rangers.								
5	Aug. 19, 1879	...	...	...	Sept. 23, 1886	80	...	80	

Form No. 66.] **Classified List of Forest Officers.**

Abbreviations.

Assam	Assamese.
Bel.	Beluchi.
Beng.	Bengali.
Bur.	Burmese.
Can.	Canarese.
Guz.	Guzerathi.
Hin.	Hindustani.
Hindi	Hindi.
Mar.	Marathi.
Oor.	Ooria.
Punj.	Punjabi.
Sin.	Sindi.
Tam.	Tamil.
Tel.	Telugu.
Ur.	Urdu.
H. S.†	Higher Standard.
L. S.†	Lower Standard.
C. T.†	Colloquial test.
L. T.†	Language test prescribed in.

*	Appointed by Her Majesty's Secretary of State for India as an Assistant Conservator of Forests.
*F.	Appointed by Her Majesty's Secretary of State for India as a Forester.
Surv. H. S.	Passed in Surveying by the Higher Standard, as defined in the Forest Department Code.
„ L. S.	Passed in Surveying by the Lower Standard, as defined in the Forest Department Code.
„ T.	Qualified in Surveying according to the test prescribed by Government in orders previous to those in Code.
C. E. Rki.	Obtained the certificate of qualification as an Assistant Engineer at the Thomason Civil Engineering College, Rúrki.
Surv. Dt.	Transferred from the Survey Department.
D. D. R.	Obtained Forest Ranger's (Higher Standard) Certificate at the Forest School, Dehra Dun.
*D. D. R.	Obtained Forest Ranger's (Higher Standard) Certificate at the Forest School, Dehra Dun, *with honours.*
D. D. F.	Obtained Forester's (Lower Standard) Certificate at the Forest School, Dehra Dun.
*D. D. F.	Obtained Forester's (Lower Standard) Certificate at the Forest School, Dehra Dun, *with honours.*
L. R.	Passed the Departmental Examination in Land Revenue Systems.
F. L.	Ditto in Forest Law.
Pro.	Proposed ditto in Procedure and Accounts.
A. A.	Acting Allowance.
T. A.	Travelling allowance.

College and University degrees or certificates to be designated by the letters in use locally.

† The name of the language, abbreviated as shown above, should follow these letters, which indicate the standard of examination passed.

Form No. 67.] Return of Changes in Subordinate Establishments.

FORM No. 67. [*Section 174*]

Return of changes in the Subordinate Forest and Depôt / Office / Temporary *Establishments sanctioned by the Conservator of Forests* _____ *during the month of* _____ *189* .

Division. (1)	Name of Subordinate. (2)	Appointment, or change in rank. (3)	Pay. (4)			Date from which to have effect. (5)	Communicated to Divisional Officers in letter		Remarks. (8)
							No. (6)	Date. (7)	
			R	a.	p.				

Dated _____

The _____ *189*

_____

Conservator of Forests.

Form No. 68.] Return of Leave granted.

FORM No. 68. [*Section 174.*]

Return of Leave granted to the Subordinate / Office *Establishment by the Conservator of Forests* _____ *during the month of* _____ *189* .

Division.	Name of Subordinate.	Rank of Subordinate.	Nature and period of Leave.	Leave allowance.			Date from which to have effect.	Communicated to Divisional Officer in letter		Remarks.
								No.	Date.	
(1)	(2)	(3)	(4)	(5)			(6)	(7)	(8)	(9)
				R	a.	p.				

Dated _____

The _____ *189*

_____

Conservator of Forests.

FORM No. 69. [*Section 155.*]

FOREST DEPARTMENT, BENGAL.

Intimation of sanction accorded to items of Capital Expenditure for the month of May 1890.

Sanction No. (1)	Dated. (2)	Forest Division for which sanction is intended. 3	Nature of work and rate, etc. 4	Amount. (5)			Head of Service. (6)
				R	a.	p.	
640	25th May 1890.	Darjeeling . .	12 bullocks @ R30 . .	360	0	0	A VI.

No.

Forwarded to the Comptroller and Auditor General for information.

DATED DARJEELING,

The 1st June 1890.

Conservator of Forests.

Government of India Central Printing Office.—No. 154 R. & A.—8-12-92—2,000.—D'S.

ORDER OF THE LIEUTENANT GOVERNOR

APPENDICES

TO THE

FOREST DEPARTMENT CODE.

FOURTH EDITION.

CALCUTTA:
OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.
1892.

Circular No. 7 F., dated Calcutta, the 18th March 1892.

From—SIR E. C. BUCK, KT., *Secy. to the Govt. of India,*
REVENUE AND AGRICULTURAL DEPT.,

To—*Local Governments and Administrations.*

ADVERTING to the Circular from this Department, No. 4 F., dated the 20th February 1891, I am directed to say that the 4th edition of the Forest Department Code cannot be issued for the present. It has been decided, however, to issue at once a recast of Chapter I of the 3rd edition, which deals with the organization of the Forest Department, so as to bring the present edition into harmony with the Circular orders which have recently been promulgated on this subject. For the same reason it has been deemed desirable to revise the Appendices, which are also for convenience now published separately from the Code proper. They are issued as "*Appendices* to the Forest Department Code, *4th edition,*" inasmuch as some of the matter incorporated in them has reference only to orders which will be included in the 4th edition of the Code. Till the publication, however, of that edition, they should be considered, so far as they concern the 3rd edition, applicable to the latter.

2. Copies of Chapter I and of the Appendices are in course of distribution by the Superintendent of Government Printing, India.

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APPENDICES TO THE FOREST DEPARTMENT CODE, 4TH EDITION.

APPENDIX I.

(Section 25 of Code, ~~3rd~~ 4th edition.)

Regulations for the Forest Service Branch of the Royal Indian Engineering College, Cooper's Hill.

[*Post Town, Staines. Railway Station, Egham. Telegraph Station, Englefield Green.*]

STAFF OF THE COLLEGE.*

President—General Sir Alexander Taylor, G.C.B., R.E.
Secretary—J. G. Whiffin, Esq., Paymaster-in-Chief, R.N., Retired.
Bursar—J. P. Pasco, Esq., R.N., Retired.
Chaplain—Rev. C. Croslegh, D.D.

Engineering Branch.

Assistant Professor of Engineering—A. H. Heath, Esq., Assoc. Mem. Inst. C.E.
Professor of Surveying—Major General E. H. Courtney, R.E.
Instructor in Geometrical Drawing—T. H. Eagles, Esq., M.A., Assoc. Inst. C.E., F.R.I.B.A.
Lecturer in Accounts—J. C. Hurst, Esq.
Instructor in Freehand Drawing—Russell Dowson, Esq.

Mathematical Branch.

Professor of Mathematics—G. M. Minchin, Esq., M.A.

Natural Science Branch.

Professor of Chemistry—Herbert McLeod, Esq., F.R.S.
Professor of Physics—W. N. Stocker, Esq., M.A., Fellow of Brasenose College, Oxon.
Lecturer in Geology and Mineralogy—[Professor not yet appointed.]

* The Staff of the College is only given in so far as it concerns the Forest Service Branch.

App. I. **Regulations for the Forest Service Branch, Cooper's Hill College.**

Forestry Branch.

Principal Professor of Forestry—W. Schlich, Esq., Ph.D., F.L.S., late Inspector-General of Forests to the Government of India.

Assistant Professor of Forestry—W. R. Fisher, Esq., Conservator of Forests, Northern India.

Professor of Botany—H. Marshall Ward, Esq., M.A., F.R.S., F.L.S., Fellow of Christ's College, Cambridge.

Lecturer on Entomology—W. F. H. Blandford, Esq., M.A , Fellow of Christ's College, Cambridge.

Lecturer on Chemistry of Soils and Vegetation—A. H. Church, Esq., M.A., F.R.S.

Instructor in German—T. H. Dittel, Esq.

Lecturer on Forest Law—B. H. Baden-Powell, Esq., C.I.E., late of the Indian Civil Service.

Director of Practical Study in Forestry on the Continent—Sir Dietrich Brandis, K.C.I.E., Ph.D., F.R.S., late Inspector-General of Forests to the Government of India.*

[*The arrangements hereinafter described are subject to revision under the orders of the Secretary of State for India.*]

1. The Royal Indian Engineering College is primarily maintained, under the orders of the Secretary of State for India in Council, for the education of candidates for the service of Government in the India Public Works, Telegraph, and Forest Departments; but it is open, to the extent of the accommodation available, to all persons desirous of following the course of study pursued in it.

India Forest Department Appointments.

2. The Examination usually takes place in June of each year.

3. The number of candidates to be selected annually varies according to the requirements of the Forest Service in India: the figures as regards each particular year will be advertised from time to time. *In 1892 there will be 12 appointments offered for competition.*

4. Candidates for the Indian Forest Department are selected under the following arrangements:—

(*a*) An applicant must be a natural-born British subject, and must be above 17 and under 20 years of age on the 1st June of the year in which he competes for an appointment. He must be unmarried, and if he marries before reaching India he will forfeit his appointment.

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* Sir D. Brandis is not on the Staff of the College.

(*b*) An applicant must send * to the Revenue Department of the India Office, on or before the 1st day of May of the year in which he proposes to compete,—

(1) His name and parentage, a certificate or other satisfactory evidence of the date of his birth, and the written consent of parent or guardian that his name should be recorded as a candidate.

(2) A statement of the places of education at which he may have been, accompanied by testimonials of good conduct, during the last four years.

(*c*) Applicants will have to appear before a Medical Board† at the India Office, particular stress being laid upon good vision and hearing. A physical test will also be imposed, so as to ensure the selection of persons of active habits and powers of endurance.

(*d*) The applicants who have successfully passed the medical examination and the physical test will be required to undergo an examination before the Civil Service Commissioners ‡ in the following subjects (Classes I to III), marks being assigned as follows:—

CLASS I.—OBLIGATORY SUBJECTS.§

	Marks.	
1. Mathematics (lower), *viz.*, Algebra up to and including the Binomial Theorem; the theory and the use of Logarithms; Euclid, Books I to IV and VI; Plane Trigonometry up to and including the solution of Triangles; and Mensuration	2,500	In each of these subjects a candidate must obtain not less than one-third of full marks in order to qualify.
2. English composition	1,000	
3. German (400 for colloquial)	2,000	

* There is no form of application; the documents specified in clauses (1) and (2) should be enclosed in a covering letter addressed to the Secretary, Revenue Department, India Office, London.

† With a view to prevent parents and guardians from incurring the inconvenience and expense of preparing candidates who may be physically unfit for the Forest Service, it is suggested that, before any such preparation is begun, candidates be submitted to examination by the medical adviser of the family, or any other qualified medical practitioner, with regard to the following points:—

1. A weak constitution.
2. Defective vision.
3. Impaired hearing.
4. The existence of any congenital defect.

It is to be understood that this private examination is merely suggested to lessen the chances of disappointment, and that it is by no means intended to take the place of, or to influence in any way, the official examination.

On the subject of the standard of eyesight required for the Indian Services, a pamphlet has been published, under the authority of the Secretary of State in Council, by Messrs. Churchill and Sons, 11 New Burlington Street.

‡ A fee of 4*l.* is required, which can be paid by means of a stamp of that amount. Instructions on this point will be issued to candidates the day before the examination

§ Attention is invited to the appended Syllabus, giving further details regarding the extent and character of the examination.

App. I. **Regulations for the Forest Service Branch, Cooper's Hill College.**

CLASS II.—OPTIONAL SUBJECTS.*

	Marks.	
4. Mathematics (higher), including Analytical Geometry, Conic Sections, Statics, and Dynamics	2,000	A candidate may take any two, but not more than two, of the optional subjects. Under "Optional Subjects" Nos. 9, 10, 11, and 12, the examination will be partly practical.
5. French (400 for colloquial)	2,000	
6. Latin	2,000	
7. Greek	2,000	
8. English History. There will be set: one general paper; one paper limited to a fixed period, which will be from the year 1688 to the year 1727 for the examination of 1892	2,000	
9. Botany, *viz.*, the elementary parts of vegetable morphology, histology, and physiology, and the principles of a natural system of classification as illustrated by the more important British natural orders. Candidates will be required to describe plants in technical language. Questions will not be set on vegetable palæontology or on the geographical distribution of plants	2,000	
10. Chemistry, *viz.*, the elements of Inorganic Chemistry	2,000	
11. Physics: elementary properties of Electricity, Magnetism, Heat, Light, and Sound	2,000	
12. Physical Geography and Geology, chiefly economic; including the recognition of the more familiar minerals and rocks, and their properties and uses	2,000	

CLASS III.—ADDITIONAL SUBJECTS.

13. Freehand Drawing	500	Either or both of these subjects may be taken in addition to the obligatory and the two optional subjects.
14. Geometrical Drawing	300	

(*e*) From the competitors who attain the above-mentioned minima of marks in obligatory subjects, and satisfy the requisite conditions in other respects, the Secretary of State will select candidates, in order of merit, as probationers to enter the College, where they will be further trained for the Forest Service of India.

(*f*) If the full number of competent probationers required in any year cannot be obtained from the persons so examined, the Secretary of State reserves a discretion to fill up the deficiency by selecting any other person or persons who may satisfy the authorities of the College that he or they are properly qualified to become probationers for the Forest Service.

5. The course of study for candidates for the India Forest Service extends over about 3 years, divided into nine terms. During the first eight terms the candidates will prosecute their studies at the College, and

* Attention is invited to the appended Syllabus, giving further details regarding the extent and character of the examination.

during the remaining term they will be instructed, under suitable supervision, in such British or Continental forests as may be selected for the purpose. Excursions will also be made for purposes of instruction, both during term time and during part of the vacations. The cost of all such tours or excursions is borne by the Secretary of State (see paragraph 9).

6. Each annual session begins in September, and is divided into three terms, with vacations of about four weeks at Christmas, two weeks at Easter, and eight weeks in the summer.

7. A charge of 61*l.* for each of the first eight terms and 60*l.* for the ninth term is made for each student: the amount must be paid terminally in advance to the bank of England. Receiveable orders, with full directions as to mode of payment, will be forwarded from the India Office to the parents or guardians shortly before the fees fall due. A student will not be allowed to come into residence until his fee has been paid.

8. A deposit of 5*l.* is required to be paid by each student on admission to the College, as caution-money, to cover charges incurred by him for damage to books, instruments, &c., or any College bills outstanding on leaving the College. Any balance over and above such charges will be repaid. This deposit is to be paid with the fee for the first term, making the total payment on that occasion 66*l.*

9. The foregoing payments cover all charges for tuition, board according to the College tariff, lodging with washing, and ordinary medical attendance while in residence at the College. When students are on tour and during the course of practical instruction, whether in Great Britain or on the Continent, the Secretary of State will defray the expenses of (1) board, lodging, and washing (the maximum expenditure on such account being 10*s.* per diem), (2) travelling expenses, and (3) fees to local Forest Officers, &c.

Students are required to provide their own class books and drawing instruments. Drawing paper, drawing boards, and surveying instruments are provided by the College.

10. The prescribed course of study at present comprises the following subjects:—

I.—*Engineering.*

1. Geometrical Drawing.
2. Freehand Drawing.
3. Surveying.
4. Road-construction.

II.—*Natural Science.*

1. Inorganic Chemistry.
2. Chemistry of Soils and Vegetation.
3. Physics.
4. Geology and Mineralogy.
5. Entomology.
6. Botany.

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III.—*Forestry*, theoretical and practical.

IV.—*Miscellaneous.*

1. German.
2. Elements of Law.
3. Accounts.
4. Drill and Gymnastics.

11. Every student is required to conform to the College rules, to exhibit due diligence in his studies throughout the course, and to give evidence of satisfactory progress in such manner as may be required failing which, or in the event of serious misconduct, he will be liable to be removed from the College, or to be sent back from the forest tour which may entail the loss of his appointment.

12. During the course of study the proficiency of the students will be tested by periodical examinations, and on the termination of their studies there will be a final examination. Each student may also, at the discretion of the Secretary of State for India, be required to appear before the Medical Board at the expiration of the first year of residence at the College, and should the result be unsatisfactory he cannot claim to be allowed to complete the course.

13. The subjects enumerated in paragraph 10 are grouped in certain main branches of study,* and a fixed minimum of qualification is required in each branch, as well as a certain minimum for all branches taken together. Students who obtain these minima will receive the College diploma in Forestry.

14. Candidates who have obtained this diploma, and are found to be of sound constitution and free from physical defects which would render them unsuitable for employment in the Forest Department (the final decision on which points will rest with the Secretary of State for India), will be appointed Assistant Conservators in the Forest Department of India in the order of their standing at the end of the final examination. They will be allowed, before leaving the College, to choose the provinces in which they desire to be first employed, according to the standing in which they pass out of the College. But this choice can only be exercised according to the available vacancies in the different provinces, and on the understanding that officers are at all times liable to be transferred from one province to another at the pleasure of the Government of India.

15. Within a month of his nomination as Assistant Conservator, each nominee must sign Articles of Agreement describing the terms and conditions of his appointment. He must embark for India when required to do so by the Secretary of State, and will be provided with a free passage. Failure to embark at the stated time will, in the absence of satisfactory explanation, lead to forfeiture of appointment.

16. The pay of an Assistant Conservator of Forests will begin from the date of arrival in India. Probationers who acquit themselves creditably during their course at Cooper's Hill College will begin on a

* For details see Royal Indian Engineering College Calendar.

salary of R350 a month: those who fall short of the required standard, though they may have obtained the College diploma in Forestry, will begin on R250 a month; and this difference of salary will continue until the first Departmental Examination is passed in India. It will rest with the President of the College, in consultation with the Principal Professor of Forestry, to decide which probationers, if any, have failed to qualify for the higher initial salary.

17. Promotion, leave, and pension will be regulated by the rules of the Service for the time being. Further information on this point can be obtained from the Revenue Secretary, India Office, London.

18. Every candidate before proceeding to India will be required to furnish to the President of the College satisfactory evidence of his competency in riding.

General Rules.

19. Chemical, physical, and botanical laboratories, a forestry museum, a forest nursery, a library, and gymnasium are attached to the College. Means are also provided for the practice of photography. Students making use of the laboratories are supplied with the needful apparatus.

20. The responsibility for the discipline and management of the College and for the superintendence of the studies is vested in the President, under the control of the Secretary of State for India.

21. The students are distributed in divisions, under personal charge of one of the Professors or Instructors selected by the President; such tutor being responsible for exercising the proper degree of personal supervision over each student in his division, and for conducting necessary correspondence with the students' parents or guardians.

22. Each student residing in the College is provided with a separate room, and with fuel and light, also with the necessary attendance. Furniture and bedding are supplied by the College, but each student is required to provide his own towels and bed linen. Meals are taken in hall. Wine and beer are not included in the ordinary fare, but can be obtained from the College cellar at fixed prices.

23. A chapel is attached to the College, which the students residing in the College are expected to attend, unless specially exempted.

24. Every student will be required to go through a course of gymnastics and also of military exercises, including the use of the rifle.

25. Students are required to wear academical dress, under such regulations as may be prescribed from time to time.

Students not nominated for the Indian Forest Service, but desirous of obtaining a Diploma in Forestry from Cooper's Hill College.

26. Students not nominated for the Indian Forest Service may be received into the College, as far as the available accommodation permits. Such students may pass through the course of instruction prescribed for the nominees of the Indian Forest Service, as detailed above, or they may be permitted to participate in the instruction given in certain sub-

Regulations for the Forest Service Branch, Cooper's Hill College.

jects only. On attaining the prescribed minima of marks in the several branches of study and in totals as laid down above, they will receive, as the case may require, either the College Diploma in Forestry or special certificates showing in what subjects they have followed the instruction and with what result.

27. Candidates who desire to be admitted under paragraph 26 may submit the necessary application at any time, but not later than the 15th day of June of the year named for admission, except with the special permission of the President. The application must be made on the prescribed forms, which can be obtained from the Secretary of the College.

28. Candidates whose applications are found satisfactory as to character and in other respects will be required to undergo an examination, to be held at the College, about the last week in June of the year for admission. The object of the examination will be to ascertain whether the candidate is qualified to follow the course of instruction with advantage (or certain parts of it, as the case may be). Candidates who do not come up to the required standard will not be admitted to the College.

The President may dispense with the whole or any portion of this examination in the case of a candidate who produces a University diploma, or other similar certificate granted by a recognized examining body.

29. Candidates admitted to the College under paragraph 26, who propose to pass through the full prescribed course of study, will be required to pay the same fees in every respect as those paid by the nominees for the Indian Forest Service. Candidates who do not become resident, and are admitted only to certain subjects of study, will be required to pay the fees which may be fixed in each special case in consideration of the extent of their studies. The candidates of both classes will be required to abide by the general rules of the College.

INDIA OFFICE,
June 1891.

SYLLABUS,

Showing the extent and character of the Forest Examination from and after June 1892.

In a letter addressed to the Civil Service Commissioners on the subject of the examinations for admission into the Royal Military Academy, Woolwich, and the Royal Military College, Sandhurst, the Director-General of Military Education observes :—

"The main object to be borne in mind with reference to the Entrance Examination is to secure a youth who has had a thoroughly well-grounded liberal education as an English gentleman. Any curriculum which renders those who are unsuccessful unfit for other professions is greatly to be deprecated."

The Regulations for the Forest Examination, which follow the lines of the Woolwich Examination, are intended to provide a test that the candidates have received such an education as is indicated in these words. By these Regulations certain of the subjects specified are prescribed as obligatory for all competitors, while, in the choice of the subjects described as optional, allowance is made for varieties of taste and inclination in each candidate. In view of the influence which the Regulations must necessarily exercise on the education of candidates for admission to the public service, the Civil Service Commissioners deem it expedient to specify, with more fulness than in the Regulations themselves, the character of the examination which, in June 1892 and afterwards, the candidates will be called upon to undergo.

CLASS I.

(Obligatory Subjects.)

Mathematics.—The extent of the examination will be as defined in the Regulations.

English Composition.—An essay to be written on one of several subjects specified by the Civil Service Commissioners on their examination paper.

German.—There will be translations of unseen passages from German into English, and from English into German; the knowledge of pronunciation will be tested by dictation and the *vivâ voce* examination. The passages for translation will be taken, mainly, from standard authors (Schiller, Lessing, Alexander von Humboldt, Ranke, etc.), and a few simple questions may be asked on the passages set, as to the structure and character of the language, and allusions of obvious and general interest.

CLASS II.

(Optional Subjects.)

Higher Mathematics.—The extent of the examination will be as defined in the Regulations.

Latin.—Passages will be set for translation into English selected from the authors usually read in schools. Passages from English authors will be given for translation into Latin prose and verse, but candidates will be allowed, in the place of verse composition, to answer questions of a simple character, which will test whether they possess a fundamental knowledge of the grammar of the language, and such an elementary acquaintance with Roman History as is required for the intelligent study of the books they have read.

Greek.—Passages will be set for translation into English from the authors usually read in schools, and in other respects the examination will proceed on the same lines as in Latin.

French.—The passages for translation will be taken from standard authors (Corneille, Madame de Sévigné, Guizot, Taine, etc.), and in other respects the examination will proceed on the same lines as in German.

English History.—The general paper in this subject will test whether the candidates are accurately acquainted with the facts of English History, and also possess an intelligent knowledge of the meaning of the facts. The paper on the fixed period will, of course, require from the candidates more minute knowledge than the general paper.

Botany, Chemistry, Physics, Physical Geography, and Geology.—The standard of examination in these subjects will be such as may be reasonably expected from the education given at schools possessing appliances for practical instruction, such as a laboratory, etc. A considerable portion of the marks will be allotted for the proficiency shown in the practical part of the examination.

GENERAL.

Handwriting.—In estimating the papers of candidates, a limited number of marks, namely 100 out of the maximum allotted to each subject, are held to be assignable for handwriting.

[*Circular No. 24 F., dated 24th September 1891.*]

APPENDIX II.

Rules to regulate appointments and promotions in the Provincial Forest Service.

[Section 28 of Code, ~~3rd~~ 4th edition.]

Circular No. 25 F.

Extract from the Proceedings of the Government of India in the Revenue and Agricultural Department (Forests):—dated Simla, the 15th October 1891.

READ—

(i) Circular Resolution of this Department, No. 8 F., dated 24th June 1890, provisionally promulgating a revised Prospectus of the Forest School, with two appendices.

(ii) Circular Resolution of this Department, No. 17 F., dated 29th July 1891, prescribing rules to regulate the appointment of Extra Assistant Conservators of Forests.

RESOLUTION.

The Governor General in Council is pleased to direct that the revised Prospectus of the Forest School with its two appendices, which was provisionally issued under Circular No. 8 F., dated 24th June 1890, be cancelled, and that the "Rules to regulate appointments and promotions in the Provincial Forest Service" appended to this Resolution be substituted therefor and published for general information.

These Rules incorporate the provisions of Circulars No. 24 F. of 22nd October 1888 and No. 16 F. of 15th June 1889, and, in so far as they concern the public, those of Circular No. 3 F. of 3rd March 1890. In their present consolidated form they contain all points of interest or importance to persons intending to enter the Provincial Forest Service.

2. Subsequent to the issue of Circular No. 3 F., dated the 3rd March 1890, which was published for the information of Local Governments and for the instruction of the Director of the Forest School and of the Comptroller and Auditor General, it has been finally decided that the attempt to establish a separate course of training for Sub-Assistant (now Extra-Assistant) Conservators should be given up, and the estimate of allowances required by students during the course of instruction has been modified accordingly.

3. Since then it has also been resolved that nominations to Sub-Assistant Conservatorships shall cease, but that, on the other hand, Local Governments shall be empowered to assist selected students during their educational course by stipend, not exceeding R50 per mensem, on the understanding that they will, if they pass the examination, enter the service as Rangers.

No alteration has taken place as regards the power of Local Governments to depute to the school duly qualified officers of the Subordinate Staff, or to appoint unpassed candidates to that Staff.

4. Officers of the Subordinate Staff who may be deputed to the school for instruction will draw the pay and travelling allowance of their grade, provided that they shall not receive less than the sum shown in Appendix II to the rules as the minimum estimate of necessary expenditure applicable to their case. Rangers deputed to the school will draw the pay and allowances of their grade.

Selected students who have been granted a stipend will be required to meet therefrom all charges detailed in Appendix II. Advances for uniform, books, and camping outfit, up to the amounts shown in Appendix II, under heads (ii), (iii), and (iv) respectively, may be made to students in Government service and to those receiving stipends from Local Governments, and will be recovered by monthly payments.

5. Officers deputed to the school are entitled to the travelling allowance of their grade, both to join the school and to rejoin their appointments.

On passing the final examination, all students who may be appointed to the Government service as Rangers and Foresters will be entitled to the travelling allowance of their grade in order to join their appointments.

6. The salaries and allowances of officers deputed to the school, and the stipends which Local Governments may have granted, will be paid by the Director; but he will not receive money or keep accounts for private students.

7. The various payments detailed in Appendix II will be made to the students by the Director and charged in his accounts as final payments, being at the same time débited by transfer to the Provinces or Circles in which the students' accounts are kept. In the case of item (iii) (cost of books and instruments), the money will be charged in the accounts without passing into the students' hands. As regards items (i), (ii), (iii), and (iv), the Conservator, after making due allowance for the adjustment of items (ii), (iii), and (iv), will inform the Director of the rate of monthly subsistence allowance to be paid to each student. This should not be less than the amount stated opposite item (i) in Appendix II. As regards items (v) and (vi), the students will receive their travelling allowances as they fall due; but before the commencement of the hill tour, about the middle of April in each year, they may, if they require it and if the Director sees no objection, receive their travelling allowances for April and May in advance. Such advances, however, will not, as a general rule, be made to students who receive stipends higher than those stated in the last item of Appendix II. The amount of these travelling allowances, which can be calculated beforehand, will be charged as final payments in the Director's accounts, subject of course to subsequent audit of the bills in which the amount advanced is to be shown. Similarly, travelling allowances for the month of January in the second year may, at the discretion of the Director, be paid in advance before the commencement of the Punjab tour, and

charged as a final payment in the Director's accounts. Except as herein provided no advances will be made to students already in Government service or receiving stipends from Local Governments, and ledger accounts cannot be kept for them in the Director's office.

8. A travelling allowance bill on account of the student's journey to join the school will be forwarded by the Director to the Conservator of Forests, who will inform the Director of the sum which, after repayment of advances, if any, may be payable to the student and be entered as a final payment in the Director's accounts by transfer to the Province or Circle concerned. Conservators should not make advances which cannot be covered by the amount of the bills to be subsequently drawn, as such excessive advances throw the students into debt—a result which it is one of the principal objects of the present arrangements to avoid. Whenever, owing to unforeseen circumstances, it may become necessary to make deductions from the student's subsistence allowance, these will be carried out by the Conservator, who will inform the Director of any change that may thereby be caused in the rate of the monthly allowance. Such deductions should never reduce the student's subsistence allowance below the amount stated opposite item (i) in Appendix II.

9. To facilitate the calculation of the travelling allowances payable for the journey to the school, it may be mentioned that Dehra Dun is 42 miles by road from Saharanpur, a station on the North-Western Railway, and that Government servants drawing from R11 to R100 per mensem travel by "intermediate class" on the up-country lines above Khandwa on the Rajputana-Malwa Railway and above Jubbulpore on the East Indian Railway. The cost of an "ekka" from Saharanpur to Dehra is R3-10.

Rules to regulate appointments and promotions in the Provincial Forest Service.

I.—The Forest Service.

The Forest Service of India is composed as follows:—

(*a*) The Imperial Service.
(*b*) The Provincial Service.
(*c*) The Subordinate Service.

(*a*) The Imperial Service.

The Imperial Forest Service is recruited solely by officers directly appointed by the Secretary of State for India.

(*b*) The Provincial Service.

The Provincial Forest Service consists of—

(*a*) Foresters who have obtained the Dehra Dun Forest School Certificate, Lower Standard.
(*b*) Forest Rangers.
(*c*) Extra Assistant Conservators.
(*d*) Extra Deputy Conservators.

(c) The Subordinate Service.

The Subordinate Forest Service, consisting of Foresters, Forest Guards, and other subordinate officials, is recruited from men appointed by Conservators or by Divisional Forest Officers under the sanction of section 40 of the Forest Code, and who do not pass through the Dehra Dun Forest School.

II.—The Provincial Forest Service.

The Provincial Forest Service can in future only be entered through the Dehra Dun Forest School.

III.—Admission Rules.

The rules for admission to the Forest School are as follows :—

1. There are two courses—one in English (the upper class), and a second in Hindustani (the lower class).

The former prepares students for the certificate in forestry by the higher standard; the latter for the certificate in forestry by the lower standard.

2. Application for admission to the school may be made in the first instance either to the Director, or to Conservators of Forests direct, or through Divisional Forest Officers. Candidates for admission must not be less than 18 nor more than 25 years of age: exceptions to this rule will require the previous sanction of the Government of India. Each candidatemust furnish a certificate of sound health, and of good vision and hearing from the Civil Surgeon of the station nearest to his place of residence.

3. It is the duty of the Director or the Conservator who receives the application to satisfy himself that the candidate is of good moral character and active habits; also that he possesses fair powers of observation, sense of locality, and such other qualifications as are necessary for an officer of the Forest Department.

Admission to the English Course.

4. Candidates* who are accepted under Rules 2 and 3 for the English Course must, before admission to the school, pass an Entrance Examination in the following subjects, *viz.* :—

English—composition and conversation.
Arithmetic.
Algebra—up to and including quadratic equations.
Elements of Euclid.
Mensuration—lengths, areas, and volumes.

* Except those of Burmese, Shan, or Karen extraction, who, as a temporary measure during the years 1891 and 1892, will be admitted into the school after passing such Entrance Examination as a Conservator of Forests in Burma may deem sufficient.

5. This examination will be held before an officer of the school or before such officers of the Educational Department as the Local Governments may appoint for that purpose. The examination will be held either at the Forest School, or at such other convenient educational centres as the Local Governments may direct.

6. Conservators of Forests, including the Forest Officers of Coorg and Ajmere, are required to report to Local Governments by the 1st of January in each year the number of approved applicants, and submit proposals regarding the place or places at which the examination should be held.

The officers appointed by the Local Government to conduct the examinations should despatch to the Director on the 15th January in each year an application for the number of sets of examination papers to be sent to them. The examination papers will be forwarded from the Director's office, under sealed covers, not later than the 15th of the following month.

The examinations will be held simultaneously throughout India on three successive days about the 1st March, the precise dates being fixed by the Director at the time that the examination papers are sent out. Examinations held on dates other than those thus fixed by him will be treated as invalid. The candidates' written answers will, after countersignature (with date) by the officer presiding at the examination, be returned in a sealed cover to the Director of the school. The Director will subsequently inform Conservators of the result of the examination.

7. The Local Government may, under such rules as it may lay down, require that there be selected from the list of passed applicants such number as it may deem desirable to admit into the Provincial Forest Department at the end of the school course. Applicants so selected will have a preferential claim to be appointed to the Department.

8. Local Governments may grant to special candidates while pursuing their studies in the upper class at the school, who are not already in receipt of any Government pay, an allowance not exceeding ₹50 a month under the conditions prescribed in Rule 13. Students will, on passing out of the school by the higher standard, be eligible for appointment as Rangers under section 34 of the Forest Code, and can then be promoted to the class of Extra Assistant Conservators under the special provisions of Rule 2 (*b*) in VI *infra*.

9. Local Governments may depute to the Forest School, in order to attend the English course, officers who have served in the Subordinate Service for a period of not less than one full working season, provided that they have passed the examination prescribed in Rules 4 and 5. The age of all such officers shall be less than 25 years: an exception to this rule will require the previous sanction of the Government of India.

10. Local Governments may also depute Rangers to the school in order to qualify themselves for further promotion (*a*) in the class of Rangers, or (*b*) to that of Extra Assistant Conservators. Such officials

may be above 25 years of age, and need pass no qualifying examination, but will require to hold a certificate from the Conservator of Forests, under whom they are serving, that they possess sufficient general education and ability to enable them to profit by the English course of instruction at the school.

Admission to the Hindustani course.

11. Candidates for the Hindustani course may be admitted as prescribed in the case of the English course in Rules 2 and 3; but, in lieu of passing the Entrance Examination laid down in Rule 4, they must furnish a certificate of having passed the Middle Class Examination in the North-Western Provinces and Oudh, or an equivalent standard in another Province, as well as a certificate that they possess a competent knowledge of Urdu or Hindi.

12. Local Governments may depute to the Forest School, in order to attend the Hindustani course, officers who have served in the Subordinate Service for a period of not less than one full working season, provided that they have qualified as prescribed in the preceding rule for the admission of students of that class. The age of all such officers shall be less than 25 years: an exception to this rule will require the previous sanction of the Government of India.

13. Persons who may enter the Subordinate Forest Service with a view to being deputed for instruction to the Forest School at Dehra, as well as those who may be granted a Government stipend under Rule 8, shall be bound down by a formally executed Agreement—the sureties for the fulfilment of which should be men of some position and means—to continue in the Government Forest Service for a period of not less than five years after passing out of the Forest School, and on such rates of pay as may be in accordance with the existing organization of the Department. A breach of this condition, otherwise than with the consent of the Government of India, will render the offender and his sureties liable for the refund to Government of the entire cost of his education at the Forest School. The Agreement and Security Bond shall be in the appended forms (sub-appendix A), and must be executed before the student is admitted to the school. The Agreement will be signed by the student and, if he is a minor, by his father or guardian also; the Bond by the student and two sureties.

14. The obtaining of either of the certificates at the school will not, otherwise than as provided under Rule 7, be held to constitute a claim to Government service, although, when vacancies in the service occur, due consideration may be given to the fact that certificates have been obtained.

15. Students must supply their own note-books and stationery. Books from the book depôt will be supplied to them on cash payment only. Breakages and damages of school property must be paid for at once. As security for the due fulfilment of this condition, each student, not already in the service of Government, is required on entering the school to deposit a sum of R50 with the Director, the balance of which

(if any) will be returned to him when he leaves. Students must, during their stay at the school, defray their own expenses, including the cost of travelling. Travelling allowances are granted to students already in the service of Government.

16. Candidates from Native States must apply, through the Darbar, either to the Director or to a Conservator of Forests. The conditions for their admission are similar to those laid down for other students. Native States sending students to the school shall, before the beginning of each term, deposit with the Director a sum equivalent to the estimated cost of the students' living at the school for that term as stated in Rule 5 under IV, *infra*, as well as the security deposit of R50 provided for in the preceding rule. Remittances for students from Native States must be made by drafts payable to the students and forwarded to them through the Director.

17. Previous to receiving into the school any person who is not already in Government service, or in receipt of a stipend from Government or from a Native State, the Director shall satisfy himself that the candidate or his friends are able and willing to provide him with funds up to the amounts and at the times laid down in the estimate appended (sub-appendix B). A student who fails in this respect to satisfy the Director shall not be allowed to remain at the school.

IV.—General Rules.

1. Candidates admitted to the school must join at Dehra Dun on the 25th June next after the date of their passing the Entrance Examination.

2. The courses of training extend over 21 months, the time being spent as follows:—

1st year.		*2nd year.*	
1st July—31st October	At Dehra.	1st July—31st October	At Dehra.
1st November—22nd December	In camp.	1st November—22nd December	In camp.
23rd December—5th January	Vacation.	23rd December—5th January	Vacation.
6th January—31st May	In camp.	6th January—14th March	In camp.
June	Vacation.	15th March—31st March	Final examinations.

3. At the close of the course of instruction, successful students will receive a certificate in Forestry (higher or lower standard) with or without honours.

4. Students who have completed their course leave the school at the end of March; but any student who has failed to obtain his certificate may, at the discretion of the Director and, in the case of students already in the service of, or in receipt of a stipend from, Government, with the sanction of the Local Government, or, in the case of students from Native States, of the Darbar, be retained to complete another full year's coures

of instruction. But during the course of instruction no examination for the final certificates will be held. Students who have failed to obtain the certificate by the higher standard by ten per cent. or less of the necessary marks may, at the discretion of the Director, be granted a certficate in forestry by the lower standard. Conservators of Forests —the students selected or deputed by whom are about to undergo their final examinations—are required to inform the Director, before the end of February in each year, as to the place to which each student on leaving the school is required to go, and as to the amount of the advance, if any, which may be given to enable him to reach it.

5. The average monthly cost of living at the school is calculated to be as follows, *viz.*:—

	R R
For students living in the Native style . . .	22 to 28
For students living in the European style . . .	35

The above figures include the cost of food, ordinary clothes, uniform, rent, books, and instruments. The expenses of travelling and camping during the entire course of 21 months are calculated to come to something like an additional R130 for the former class, and about R210 for the latter class. The ordinary travelling allowances admissible to students already in the service of Government will cover these expenses. (For details see Appendix II).

6. All such students must, unless otherwise permitted by special order of the Director, live in the school quarters, if rooms therein are available. The rent charged is R2 per mensem for *each* student. Private students may be given quarters, when available, on the same terms.

7. During the course of instruction, the Director will furnish Conservators, or Darbars of Native States, with monthly reports on the character, application, and progress of the students sent by them to the school.

8. Students are liable to the following punishments:—

(1) Reprimand by the Teacher in class.

(2) Reprimand by the Director or the Deputy Director at any time.

(3) Reprimand before a Meeting, convened by the Director, of not less than three School Officers, one of whom must be either the Director or the Deputy Director. The proceedings of the Meeting will be reported to the Conservator or the Native State deputing the student; and, if the Meeting so decides, a note of them will be made on his final certificate.

(4) The Director, acting with the consensus of the Meeting referred to under (3), has power to inflict, in addition, a fine to the extent of one-third of the salary or allowances of the student for a period not exceeding three months.

(5) The Director, acting with the consensus of a full Meeting of the School Officers presided over by himself, has power to

dismiss any student for misconduct; and a student thus dismissed cannot be re-admitted to the school.

The Director may remand any student who, in his opinion, is not sufficiently promising.

V.—Appointments to the class of Forest Rangers.

Appointments to the class of Forest Rangers, on rates of pay varying from R50 to R150 per mensem, may be given*—

(1) To passed students of the Dehra Dun Forest School—

(*a*) who have obtained the school certificate in forestry (higher standard) with or without honours;

(*b*) who have obtained the school certificate in forestry (lower standard) *with honours*, and who have afterwards rendered not less than *two* years' satisfactory service as foresters;

(*c*) who have obtained the school certificate in forestry (lower standard) *without honours*, and who have afterwards rendered not less than *five* years' satisfactory service as foresters.

All such appointments to fill existing vacancies may be made under the orders of the Conservator of Forests.

Candidates who are not natives of the province in which the appointment is to be made, or of a province in which one of the principal languages is the same, must furnish a certificate of having passed an examination by the lower standard in one of the principal languages of the province; or, in Burma, of having passed by the elementary standard in Burmese.

(2) Where there are no officers of the 1st class qualified for appointment, but not otherwise—

(*a*) to subordinates who have earned such promotion by long, faithful, and meritorious service;

(*b*) to Native non-commissioned officers of Her Majesty's Army who have entered the Forest Department under the orders contained in Circular No. 25 F., dated 13th November 1880.

Such appointments, to fill existing vacancies, may only be made under the orders of the Local Government.

VI.—Appointments to the class of Extra-Assistant Conservators.

Appointments to the class of Extra-Assistant Conservators (on salaries varying from R200 to R350) may be given—

(1) To Forest Rangers—

(*a*) who have obtained at the Dehra Dun Forest School the certificate in forestry (higher standard) *with honours*, and

* The Chief Commissioner of Burma is authorised, as a temporary measure, to appoint as Rangers in Burma, in the absence of duly qualified candidates, persons who do not fulfill any of these conditions.

who have afterwards rendered not less than *two* years' satisfactory service as Rangers in executive charge; or

(*b*) who have obtained this certificate *without honours*, and have afterwards rendered not less than *five* years' satisfactory service as Rangers in executive charge; or (in exceptional cases only)

(*c*) who were members of the Forest Department on the 1st December 1881, and who, though they have not obtained the certificate in forestry (higher standard), have done specially good and faithful service, including a term of not less than *five* years as Forest Rangers, and who have received a good general education and possess a sufficient knowledge of English.

(2) Where there are no Rangers in the province qualified for promotion under the above rules, but not otherwise—

(*a*) to candidates who, prior to the 1st July 1891, had been nominated by a Local Government under the rules embodied in section 36 of the Forest Department Code (3rd edition);

(*b*) to Rangers who, otherwise qualified, have not served the prescribed time.

In granting such appointments, students who obtain certificates *with honours* should be preferred to those who obtain certificates *without honours*.

Candidates nominated prior to the 1st July 1891 will continue to draw the allowances granted to them under section 39 of the Forest Department Code (3rd edition).

VII.—Appointments to the class of Extra-Deputy Conservators.

Appointments to the class of Extra-Deputy Conservators (on salaries varying from R450 to R600) will be made by the promotion of officers of the Lower Controlling Staff who hold the higher standard certificate in forestry of the Dehra Dun Forest School, and who have done good service of not less than five years as Extra-Assistant Conservators in either of the two upper grades (R350 and R300) of the latter class.

VIII.—Provincial Forest Service.

The Provincial Forest Service will be allotted to the same six Provincial Lists on which the Imperial Branch of the Upper Controlling Staff is borne, and the members of the Provincial Service will be shown on those lists according to seniority in service. Promotions will be made on each Provincial Lists as a whole, and not in respect of local circles.

At the outset there will be 86 Extra-Assistant Conservators in the Provincial Forest Service, but ultimately this Service will include 32 Extra-Deputy Conservators and 94 Extra-Assistant Conservators.

IX.—Promotions in the Provincial Forest Service.

Promotions in the Provincial Forest Service will be regulated as follows :—

Foresters to the class of Rangers if they have qualified under V (*1*).	By the Conservator.
Foresters to the class of Rangers if they are considered qualified under V (*2*). Rangers from grade to grade. Rangers to the class of Extra-Assistant Conservators. Extra-Assistant Conservators from grade to grade. Extra-Assistant Conservators to the class of Extra-Deputy Conservators. Extra-Deputy Conservators from grade to grade.	By the Local Government.

SUB-APPENDIX A.

Forms of Agreement and Bond to be executed by students already in the service of, or in receipt of stipends from, Government, previous to entry into the Forest School, Dehra Dun.

ARTICLES OF AGREEMENT made and entered into this day of 18 BETWEEN of of the first part of son of the said of the second part and the SECRETARY OF STATE FOR INDIA IN COUNCIL hereinafter referred to as the Secretary of State of the third part. Whereby each of the parties hereto so far as the covenants and conditions on his own part are to be observed and performed covenants with the other of them as follows:—

1. The said hereby of his own free will and consent and with the approbation and consent of the said testified by the execution by him of these presents agrees with and to the Secretary of State his successors in office and assigns that he the said shall well and faithfully pursue his studies at the Government Forest School, Dehra Dun, and qualify for the Forest Service of the Government of British India or of any Local Government.

2. The said shall after completing his studies at the said Forest School and if so required to do serve the Secretary of State his successors in office and assigns in the Forest Department of the Government of British India or of any Local Government for a period of not less than five years and shall during the whole of such period diligently and efficiently do all acts and discharge all duties which may be required to be done by him in his-capacity as an officer of the said Department.

3. The Secretary of State his successors in office and assigns hereby engages to educate the said at the Dehra Dun Forest School in all matters relating to forest service forest works and forest administration that it may be deemed necessary by the Director of the said School to teach the said

4. The Secretary of State shall pay the said during the whole period of his stay at the said school at and after the rate of R per month and thereafter while the said shall faithfully and diligently serve as an officer of the said Forest Department at and after the rate of not less than R per month and the said shall be entitled to all the rights and privileges in respect of pay pension and promotion accorded to officers of the said Department for the time by the Rules and Regulations of the Department.

5. Lastly it is hereby agreed and declared that the Secretary of State his successors in office or assigns shall be at liberty to rescind this agreement on account of the negligence failure to attend to duty idleness or any insubordination or misconduct on the part of the said and to dismiss him from the said Forest School or the service of the said Department and the said shall not be entitled to any of the privileges hereby imposed on him but the said or shall thereupon refund to the Secretary of State his successors in office and assigns the total cost including the monthly payments made to the said while at the said school incurred by the Secretary of State or his successors in office or assigns in respect of the education of the said at the said school. IN WITNESS whereof the said parties to these presents have hereunto set their respective hands and seals the day and year first above written.

Know all men by these presents that we of (principal obligor) of and of (sureties) are jointly and severally bound to the SECRETARY OF STATE FOR INDIA IN COUNCIL in the sum of R to be paid to the said Secretary of State his successors in office or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives and each of us binds himself his heirs executors administrators and representatives firmly by these presents sealed with our seals and dated this day of 18 .

WHEREAS the Secretary of State for India in Council for himself and his successors in office and assigns has engaged to educate the said at the Dehra Dun Forest School in all matters relating to forest science forest works and forest administration that it may be deemed necessary by the Director of the said school to teach the said and has also agreed to pay him during the whole period of his stay at the said school at and after the rate of rupees per month and whereas the cost per annum of such education without any such allowance being included is estimated to be R which shall be taken to be the actual cost for the purpose of these presents and whereas in consideration of such education and pay to be given to the said as aforesaid by the said Secretary of State and his successors in office and assigns the said has agreed with the said Secretary of State his successsors in office and assigns that he will after completing his studies at the said school and if required to do so serve in the Forest Department of the Government of British India for a period of not less than five years during the whole

of which time he will diligently and efficiently do all acts and discharge all duties which may be required of him to be done in his capacity as an officer of the said Department. AND WHEREAS the said Secretary of State has also on his part agreed that the said shall be paid for such service at and after the rate of not less than rupees per month and shall be entitled to all the rights and privileges in respect of pay pension and promotion accorded to officers of the said Department for the time being by the Rules and Regulations of the Department. AND WHEREAS for the purpose of securing and indemnifying the said Secretary of State his successors in office and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said leaving without permission the service of the said Secretary of State his successors in office or assigns in less than five years after the completion of his studies at the said school and for the purpose also of securing the refund to the said Secretary of State his successors in office and assigns of the total cost including the monthly payments made to the said while at the said school incurred by the said Secretary of State or his successsors in office or assigns in respect of the education of the said at the said school and in consideration of the payment and education so as aforesaid to be made and given to the said at the said school and as one of the conditions of the admission of the said to the said school it has also been agreed that the said and the said and as his sureties should execute the above-written Bond subject to the condition hereinafter contained. Now the condition of the above-written Bond or obligation is such that if the said shall well and faithfully and diligently pursue his studies at the said school and qualify for the said forest service and shall also after completing his studies at the said Forest School and if so required to do serve the said Secretary of State his successors in office and assigns in the Forest Department of the Government of British India or of any Local Government for a period of not less than five years and shall during the whole of such period diligently and efficiently do all acts and discharge all duties which may be required to be done by him in his capacity as an officer of the said Department and if the said and or either of them their or either of their heirs executors administrators and representatives shall well and truly indemnify the said Secretary of State his successors in office and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said giving cause for dismissal either while at the said school or while in the service of Government thereafter or of his leaving the service of the said Secretary of State his successors in office or assigns without permission in less than five years after the completion of the studies of the said at the said school and if the said and or either

of them their or either of their heirs executors administrators or representatives shall also pay to the said Secretary of State his successors in office or assigns all sum or sums in any way expended paid or incurred by the said Secretary of State his successors in office or assigns in respect of the education of the said at the said school then the above-written Bond or obligation shall be void otherwise the same shall remain in full force and virtue. PROVIDED ALWAYS and it is hereby expressly agreed and declared that these presents shall be treated and considered as entered into under the orders of the Government of India for the performance by the said

and and

of a public duty and an act in which the public are interested within the meaning of section 74 of Act IX of 1872 of the Legislative Council of India.

IN WITNESS, ETC.

App. II. Appointments and promotions in Provincial Forest Service.

SUB-APPENDIX B.

Estimated probable minimum Expenditure which will be incurred by Students under instruction at the Forest School.

Items for which and time at which allowances are required.	For Students living in the Native style.		For Students living in the European style.
	Lower class.	Upper class.	Upper class.
	R	R	R
(i) Monthly subsistence allowance necessary to defray cost of food, clothes, rent, and sundries.	20	24	30
(ii) Allowance required for first cost of uniform and equipment, when the student first joins the school.	20	20	50
(iii) Cost of books and instruments, payable when the student first joins the school, or in two instalments, as the Director may decide.	25	60	60
(iv) Allowance necessary to meet expenses as regards outfit, *i.e.*, on first starting into camp about the end of October in the first year.	40	40	60
(v) Monthly allowance required to meet travelling expenses for seven months (November to May) in the first year and five months (November to March) in the second year.	4	4	8
(vi) Additional allowance necessary to meet expenses of the Hill Tour in the middle of April in the first year.	9	12	20
(vii) Additional allowance required to meet the cost of the Punjab Tour in January of the second year.	30	35	35
(viii) Total of (ii) to (vii) for 21 months of Course.	172	215	321
(ix) Average per mensem of (ii) to (vii) . .	8	10	15
(x) Total monthly average [(i) plus (ix)] .	28	34	45
(xi) Monthly average, exclusive of travelling expenses [(iv) to (vii)].	22	28	35

SUB-APPENDIX C.

CIRCULAR No. 3 F.

Extract from the Proceedings of the Government of India, in the Revenue and Agricultural Department (Forests):—dated Calcutta, the 2nd February 1892.

READ—

"Rules to regulate appointments and promotions in the Provincial Forest Service" (Parts III and IV, relating to the Forest School), promulgated with the Circular Resolution of this Department, No. 25 F., dated the 13th October 1891.

RESOLUTION.—It having come to the knowledge of the Government India that students of the Forest School, Dehra Dun, occasionally marry whilst undergoing the prescribed course of instruction at that institution the Governor General in Council considers it desirable, in the interests of the public service, to declare that students of European or Eurasian extraction, who are not already in the permanent employment of Government or of a Native State, shall not in future be admitted into the Forest School if they are married, and that such students, whether in the permanent employment of Government or of a Native State or not, shall not be permitted to marry whilst at the School or until they have joined a permanent appointment. A breach of this latter rule will render any such student liable to dismissal from the School, or to forfeiture of any appointment in the Forest Service which may have been promised to him or to which he may otherwise have a claim.

APPENDIX III.

(Section 52 of Code, ~~3rd~~ 4th Edition.)

Board of Control for Dehra Forest School.

CIRCULAR No. 15 F.

Extract from the Proceedings of the Government of India, in the Revenue and Agricultural Department (Forests) :—dated Calcutta, the 6th December 1890.

Read—

Circular Resolution of this Department, No. 34 F., dated 9th October 1889, communicating remarks on the Report of the Forest School, Dehra Dun, for 1888-89.

Read also—

Report of the Forest School for 1889-90.

RESOLUTION.

* * * * * *

* * * * * *

5. Towards the close of the year a Conference was held at Dehra under the orders of the Government of India, presided over by the Officiating Secretary in this Department, to consider questions which had arisen in connection with the direction and management of the School. The most important of these matters were the establishment of a suitable Board of Control, the provision of an adequate staff of teachers, and the question whether it was desirable to place the School under an officer of the Educational Department.

The recommendations of the Conference were to the following effect :—

(i) That the Director of the School should continue to be a Forest Officer, who should, as at present, be the Conservator of the School Circle in the North-Western Provinces for the following reasons, *viz.*—(1) a special knowledge of the objects of the School, and of the practical duties to be eventually performed by the trained pupils, is essential; (2) a Forest Officer of standing and capability will in any case be required

for special instruction in Forestry, and it might be difficult to adjust the relations between him and a Director introduced from another Department; (3) it is necessary that the Director of the School should also be the Conservator of the Circle in order to enable the practical out-door instruction to be well carried out and to enlist the co-operation of the Forest subordinates; (4) the Divisional Officers under the Conservator of the School Circle must be employed under the Director for teaching, and their having to serve two masters would give rise to difficulties; (5) the Conservator might transfer these officers within his Circle in a way that would be inconvenient to the School.

(ii) That while the School staff, as well as all questions of finance, should remain as heretofore subject to the orders of the Inspector General of Forests, a Board of Control should be constituted, of which the duties, *inter alia*, would be as follows:—

(*a*) To arrange for the conduct of the examinations by certain of its members, who would thus form an independent examining body separate from the teaching staff.

(*b*) To decide on all matters connected with the curriculum of studies at the School.

(*c*) To advise regarding the prospectus of the School, qualifications for admission, &c.

(*d*) To decide the relative number of marks to be given for the different subjects, the forms of certificates, the minimum marks for *pass* and *honour* certificates, and similar matters.

(iii) That this Board should be composed of the following members:—

The Inspector-General of Forests, *President*.
The Director of Public Instruction, North-Western Provinces and Oudh.
The Director of the School.
One Conservator from each Province.
With, as *Secretary*, the Assistant Inspector-General of Forests.

(iv) That in view of the growing requirements of the School, and to admit of the extended course of instruction now given being carried on successfully, it was necessary that the staff of Instructors should be correspondingly increased.

6. The first and third of these recommendations have been acquiesced by the Government of the North-Western Provinces and Oudh, and ccepted by the Government of India.

App. III. Board of Control for Dehra Forest School.

Provision for the continuance of the joint appointment of Director and Conservator has been made in the scheme recently submitted to Her Majesty's Secretary of State for the reorganization of the Forest Department; and Mr. J. Sykes-Gamble, M.A., one of the Conservators in the Madras Presidency, has been selected for the office.

The proposal to increase the teaching staff has also been submitted for the consideration of the Secretary of State, who has been asked to sanction the employment of two additional Instructors. The School staff will, under this scheme, comprise the following officers :—

1 Director	Upper Controlling Staff.
1 Deputy Director	
2 Instructors	
1 Instructor	Lower Controlling Staff.

Other Local Governments and Administrations will now be addressed with reference to the appointment of Conservators to the Board of Control, the constitution of which will then be duly effected.

Circular No. 16 F.

Extract from the Proceedings of the Government of India, in the Revenue and Agricultural Department (Forests),—dated Calcutta, the 18th December 1890.

Read—

Resolution of this Department, Circular No. 15 F., dated the 6th instant, communicating the remarks of the Government of India on the Progress Report of the Forest School at Dehra for 1889-90.

Resolution.—In the Resolution cited in the preamble, it was said that the Government of India would address Local Governments and Administrations regarding the appointment of Conservators to the Board of Control which, in accordance with the recommendations of the Conference that met at Dehra on the 22nd March 1890, is to be established for assisting in the conduct of examinations and advising on matters connected with the administration of the Forest School at Dehra, in the North-Western Provinces.

2. His Excellency the Governor General in Council considers that the objects which the Conference had in view will be sufficiently met by the appointment of all Conservators as *exofficio* members of the Board: provided that, as a rule and except for special reasons approved by the Government of India, not more than three Conservators (selected as far as possible in rotation), and in no case more than one Conservator from each Province, should be deputed to attend any one meeting of the

Board; and, further, that, except for urgent reasons, not more than one meeting should be called during the year, and that this should take place in March, when the annual examinations are held. The attendance of each Conservator would, under these provisions, be usually required once in every five years.

3. His Excellency in Council now desires that Local Governments and Administrations will issue such instructions as may be necessary for the appointment of Conservators as *ex-officio* members of the Board of Control, and will permit arrangements to be made, in direct communication with the Inspector-General of Forests, for the deputation of the requisite number of officers, whose services can be spared, to the annual meeting at Dehra.

APPENDIX IV.

(Section 29 of Code, ~~3rd~~ 4th Edition.)

Employment, as Forest Rangers and Foresters, of Native Non-Commissioned Officers of Her Majesty's Army.

Home, Revenue, and Agricultural Department Circular Resolution No. 25 F., dated the 13th November 1880.

The President in Council is of opinion that, as an experimental measure, a certain number of non-commissioned officers of the Native Army should be employed as Forest Rangers and Foresters in the Provinces under the Government of India. In Berar and the Central Provinces this has already, in a few instances, been done with satisfactory results, and the President in Council considers that more general effect may now be given to the suggestion offered by Colonel Pearson, more especially as in the Bengal Famine of 1874, the officers of the Native Army who were sent down to work in the relief operations were found to be among the most hard-working, trustworthy, and honest subordinates so employed.

2. The President in Council has been pleased to request His Excellency the Commander-in-Chief to cause the needful instructions to be issued, in order that due assistance may be rendered to Conservators of Forests in the selection of promising non-commissioned officers of regiments for employment as Foresters and Forest Rangers in the Provinces under the Government of India. His Excellency the Commander-in-Chief has accordingly issued a General Order, which provides that Officers Commanding Regiments of Native Cavalry and Infantry shall afford every facility to Conservators of Forests when called upon for the names of suitable non-commissioned officers of the regiments under their command, and for assistance in their selection for employment in the Forest Department. A list of Conservators in the Provinces under the Government of India is entered on the margin. Conservators of Forests, acting under the orders of their Local Governments, should place themselves in communication with Commanding Officers of Regiments stationed in or near their Province, and should endeavour to select suitable men for employment in the forests.

Conservator of Forests, Bengal, Darjeeling.
" " Oudh, Lucknow.
" " Central Circle, N.-W. P., Naini Tal.
" " School Circle, N.-W. P., Dehra Dún.
" " Punjab, Lahore.
" " Central Provinces, Nagpore.
" " Pegu Circle, British Burma, Rangoon.
" " Tenasserim Circle, " Moulmein.
" " Assam, Shillong.
" " Hyderabad Assigned Districts.

3. As regards the selection, Conservators will to some extent be guided by the general principles laid down regarding the selection of Native Apprentices and Probationers for the Forest Department. Only young men of good constitution and active habits should be chosen; they should possess fair powers of observation, a good sense of locality, and such other qualifications as are necessary to make them useful Forest Officers. The maximum limit of age has been fixed at 30 years; older men should not be taken, and younger men should have preference.

4. As a rule, each Conservator should only select such men as he may require for service in his own Province, acting under such orders as he may from time to time receive from the Government to which he is subordinate. The men selected should, as a matter of course, be familiar with the language spoken in the district in which it is intended to employ them.

5. This will be the procedure in ordinary cases. If any of the men whose names have been sent to the nearest Conservator cannot be employed by him, Commanding Officers may submit the names of such men to the Conservator of the School Circle, North-Western Provinces. This officer should, under the orders of the Government of the North-Western Provinces, select any suitable men for whom he thinks it likely that employment can be found. The men chosen by him should, in the first instance, be employed in the School Circle on the same footing as Apprentices sent by Conservators of other Provinces; and, for those who may prove suitable and promising, it will probably not be difficult to find employment in other Provinces or in the forests of Native States. The pay and allowances of these men while employed in the School Circle should be defrayed, either from the monthly maximum amount sanctioned for permanent subordinate establishments, or from the amount available for the entertainment of temporary establishments.

There may be Conservators who may not have sufficient opportunities for selecting suitable men from the regiments stationed in or near their Province. In such cases they may apply to the Conservator of a neighbouring Province, or to the Conservator of the School Circle in the North-Western Provinces, to select men on their behalf. And it should be made specially the duty of the Conservator of the School Circle to assist Conservators in other Provinces in this respect.

All these arrangements may be made, under the control of Local Governments, between Conservators and Commanding Officers without the intervention of the Government of India.

6. The time of probation in the forests, whether of the School Circle or of other Provinces, should be one year. Those men whom, on the expiry of their probation, it is considered desirable to retain in the forests should make their choice as to the conditions of service. They may either take their discharge, and then their year of probation will count as service under section 11,* exception 4, of the Civil Pension Code, or they may serve in the Forest Department under the conditions of the General

* Section 57, exception 4, in the 6th edition of the Civil Pension Code.

App. IV. **Employment in Forest Dept. of Native Non-Commissioned Offrs.**

Orders by the Government of India in the Military Department, No. 260, dated the 14th March 1865 (*vide* Bengal Army Regulations, paragraphs 75—77, section 26), and in that case they will qualify for the special rates of pension laid down in those orders. Those men whom, after the year of probation is over, it is not considered desirable to retain in the forests, will return to their regiments.

7. Lists of the native non-commissioned officers employed in the Forest Department under these conditions, with remarks regarding the success, or otherwise, which has attended the experiment, should be recorded in the Annual Progress Reports of Forest Administration which are submitted by Local Governments to the Government of India.

8. These orders do not relate to the Presidencies of Madras and Bombay; but the President in Council recommends the plan here proposed to the consideration of the Madras and Bombay Governments.

APPENDIX V.

(Section ~~50 N~~ 73 of Code, ~~3rd~~ 4th Edition.)

Rules for the Examination of Forest Officers in the Vernacular.

Examination of Forest Officers in Bengal.

Notification by the Government of Bengal, dated the 7th August 1879.

The following rules regarding the examinations of Forest Officers in the Provinces under the Lieutenant-Governor of Bengal are, with the sanction of the Government of India, published for general information :—

The officers of the Forest Department in Bengal will be required to pass by the same standards of examination (Higher and Lower) in Bengali and Hindustani as are prescribed for Police Officers.* The examinations will be conducted under the orders of the Central Examination Committee, Calcutta, at the several local centres, as provided for in the Examination Rules of the 21st March 1883. Special papers will, however, be prepared for Forest Officers, in which technical judicial terms will be avoided, and such terms substituted as bear directly on Forest work.

A Forest Officer passing the above examinations will be considered to have fulfilled the conditions as regards examination in languages laid down in section 49 of the Forest Department Code, 3rd edition, for the purpose of promotion to the higher grades. The examinations passed by Forest Officers in Hindustani by the Military Standard in the other Provinces or in Bengal, previous to the issue of these orders, will, however, hold good for the purposes of promotion.

Examination of Forest Officers in Assam.

1.

Order by the Chief Commissioner of Assam, No. 291, dated the 4th December 1879.

The following rules regarding the examination of Forest Officers in the Chief Commissionership of Assam are, with the sanction of the Government of India, published for general information :—

The Officers of the Forest Department in Assam will be required in

* *Vide* Notifications by the Government of Bengal, dated 21st March 1883 and 29th January 1885, published at pages 254 and 276, Part I, of the *Calcutta Gazettes* of 28th March 1883 and 4th February 1885, respectively.

future to pass by the same standards of examination (Higher and Lower) in the languages required for this Province as are prescribed for the language examinations of Police Officers in Bengal. The examinations will be conducted under the orders of the Central Examination Committee, Shillong, at the several local centres, in the manner provided for the examination of Assistant and Extra Assistant Commissioners in this Province. Special papers will, however, be prepared for Forest Officers, in which technical judicial terms will be avoided and such terms substituted as bear directly on Forest work.

A Forest Officer passing the above examinations will be considered to have fulfilled the conditions as regards examination in languages laid down in Section 49 of the Forest Department Code, 3rd edition, for the purpose of promotion to higher grades. The examinations passed by Forest Officers in Hindustani by the Military Standard in the other Provinces, or in Bengal, previous to the issue of these orders, will, however, hold good for purposes of promotion.

2.

Notification by the Chief Commissioner of Assam, No. 255, dated 17th July 1887.

The following rules for the examination of Forest Officers in special languages spoken in Assam, and for the grant of rewards to those who pass a successful examination, have been made by the Chief Commissioner under Sections 55 and 56 of the Forest Department Code (third edition), and have received the approval of the Government of India:—

I.—A reward of R500 will be granted to any Deputy, Assistant, or Sub-Assistant Conservator of Forests who shall pass, by the prescribed standard, an examination in any one language in any of the groups noted in the margin, provided that the language is spoken within the district where the officer is at the time employed, or by tribes conterminous to it with whom he has official relations. A second reward will in no case be given to an officer for proficiency in a second language of the same group.

I.—Miri.
II.—Kuki and Lushai.
III.—Gáro, Kachari (hills or plains dialect), and Mech.
IV.—Mikir.
V.—Khási and Synteng.

The districts in, or on the borders of, which the several groups of languages above specified will be held to be spoken are the following:—

I. Miri.—Lakhimpur and Sibságar.
II. Kuki and Lushai.—Cachar.
III. Gáro, Kachari, Mech.—Goálpára, Gáro Hills, Kámrúp, Darrang, Nowgong, Cachar.
IV. Mikir.—Nowgong.
V. Khási and Synteng.—Kámrúp.

II.—The examination shall be conducted by a Local Committee, to be specially appointed by the Chief Commissioner on each occasion.

III.—The tests which a candidate for the above reward must undergo are as follow:—

(1) He must be able to converse freely with the people of the tribe in whose vernacular he may wish to qualify, to understand and to make himself understood by them.

(2) He must write down in the English character sentences spoken in the tribal language by one of the tribe, or a conversation held between two of them, and must explain it correctly in English.

(3) He must translate into the tribal language (writing it in the English character) without assistance, so that the translation shall be substantially correct, and shall be intelligible when read to a native in whose language it is written.

The sentences to be translated from English, or from the candidate's mother-tongue, under the third requirement, should be of the same description as, and not more difficult than, those under the second requirement.

IV.—In the case of natives who, by facilities of residence, may have acquired proficiency in the tribal language of any district, the Chief Commissioner will determine whether the reward should be granted or not for an examination passed in any language with which, from birth and education, the candidate is naturally familiar.

Examination of Forest Officers in the North-Western Provinces and Oudh.

Order by the Government of the North-Western Provinces and Oudh,—No. 163, dated the 6th February 1880.

The following rules for the Vernacular Examination of Forest Officers in the North-Western Provinces and Oudh, and which have received the sanction of the Government of India, are published for general information:—

1. The Examination will be divided into three sub-heads—

(*a*) Conversation.
(*b*) Reading—(1) Urdu, (2) Hindi.
(*c*) Translation and dictation (for higher standard only).

2. *Conversation.*—In order to pass in conversation, the examinee will be tested in talking with one or more natives, in such a way as to show that he can understand and make himself understood by ordinary natives, both in common conversation and in the course of business.

Maximum number of marks 60.

3. *Reading Urdu.*—In order to pass in Urdu, the examinee must read aloud with fair accuracy two short *arzis*, taken at random from a Forest

Office in the examinee's circle, written in an ordinarily legible Urdu running hand, and must explain their meaning.

Maximum number of marks 20.

4. *Reading Hindi.*—The same as for Urdu—Urdu *arzis.*

Maximum number of marks 20.

5. To pass by the lower standard, the examinee must obtain at least half marks in each of the three foregoing subjects; and to pass by the higher standard, of least three-fourths marks in each.

6. *Translation and dictation* (for the higher standard only).—Candidates will be required to translate into the vernacular, with fair fluency and correctness, an order or letter on a subject connected with their work dictated in English by the Committee of Examination; they will also be required to write in the vernacular characters (Persian and Nagri) an order or letter dictated in the vernacular by the Committee.

Maximum marks	Translation . . .	25
	Dictation	25

To pass in either of these subjects, a candidate must obtain not less than three-fifths, or 15 marks.

7. Candidates will be examined by the Provincial Divisional Committees, subject to the general control of the Central Committee.

Examination of Forest Officers in the Punjab.

1.

I.—Lower Standard.

1. (*a*) To read in Urdu the—
   (1) Bagh-o-Bahar (The second dorwesh, including the story of Azad Bakht).
   (2) Jarrette's translation of Marshman's History of India, the Hindu period.
   (As in the existing Lower Standard for Military Officers.)
   (*b*) To read a short "arzi," or report, or "rubkári," written in good legible Urdu running hand; the meaning of the paper to be explained also by the candidate.

   60 marks (30 is the minimum to pass).

2. Conversing with an ordinary and not specially educated native (called in by the Committee) with such accuracy as to be understood by and to understand him. Conversation should be directed both to common subjects and to the business of the Forest Department.

   60 marks (30 to pass).

II.—For Higher Standard.

I.—Reading and explaining two short "arzis," reports, or "rubkáris," written in a fairly legible Urdu running hand, and to explain the meaning.

Reading also a sheet of Urdu accounts, using the "rakm" or signs for money and weight quantities.

60 marks (45 to pass).

II.—Conversation with one or more natives (headmen of villages, timber dealers, native officials, or others not specially educated) with such fluency and accuracy as to be readily understood by them and to make them understand. Conversation should be directed both to common subjects and to the business of the Forest Department.

60 marks (45 to pass).

III.—Dictating in plain Urdu a letter or order on a subject connected with Forest work. The order, &c., in English will be given to the candidate, who will dictate his translation to a munshi.

Writing with the candidate's own hand in Urdu a short Forest order or proceeding, the nature of which will be verbally suggested by the examiners.

60 marks (45 to pass).

It will be understood throughout that Urdu is the language of the examinations of a plain homely kind, such as can ordinarily be used in conversation, except to very illiterate men who only know some special dialect.

2.

Notification by the Government of the Punjab, No. 378, dated the 23rd October 1889.

The following rules regarding the examination in Punjabi of Forest Officers in the Punjab, which have received the approval of the Government of India, are published for general information. Officers who pass this examination will be held to have passed in an "optional" language within the meaning of Section 55 of the Forest Code, and under Section 56 of the Code will be entitled to a reward of ₹500.

RULES.

A Committee for Examination in the Punjabi language will assemble half-yearly at Meean Meer on 10th January and 10th July. Applications to be permitted to join the Examination must be forwarded to the Brigade-Major, Meean Meer, fifteen days prior to these dates.

The text books to be read for the examination are the Sikhán-de

rajdí-Vikhyan, with selections from the Janam Sákhi. The character to be employed in the examination is Gurmukhí.

The tests by which candidates are required to qualify are as follows :—

(*a*) Construing with readiness and accuracy from the prescribed text books.

(*b*) Translating accurately and with correctness of idiom and grammar not less than half an ordinary octavo page of plain English into the language in which the Examination is held.

(*c*) Reading fairly and translating readily and correctly manuscripts in the above languages. These manuscripts may be selected from the proceedings of a case in Court, from reports or petitions addressed to civil and military authorities, from letters passing between natives of India in the ordinary course of business, or from private correspondence. They should not be written with the clearness of a printed book, nor yet in a very cramped or crabbed hand, but in such a manner as fairly and honestly to represent the written characters generally employed.

(*d*) Conversing with the examiners or with natives of India with fluency and with such correctness of pronunciation, grammar, and idiom as to be at once intelligible.

Examination of Forest Officers in the Hyderabad Assigned Districts.

I.—Examinations will be held at Amraoti or Akola.

As a rule, they will take place about the 1st of September, but the Commissioner may vary the time of examination under special circumstances.

II.—The following languages shall be the subject of examination according to the standards hereafter noted :—

Marathi, by the Higher and Lower Standards.
Hindustani by the Lower Standard.

Candidates may offer themselves for examination in Hindustani and Marathi by one and the same Committee.

III.—Forest Officers in Berar, to qualify in the vernaculars, must pass by the Lower Standard in both Marathi and Hindustani, or, with the sanction of the Conservator of Forests, in Marathi by the Higher Standard.

IV.—The Examination Committee shall be appointed by the Commissioner, and shall, as a rule, be presided over by himself or the Judicial Commissioner.

An officer selected from the Educational Department will usually be associated with the Committee.

V.—The examination papers will be prepared by the Commissioner, or, subject to his approval, by a member of the Committee selected by him.

VI.—The examination should test proficiency in the vernaculars according to the different standards as follows:—

(*a*) In Marathi, by the Lower Standard.

(1) The examinee should be able to read with correctness and moderate fluency, and understand a fairly written proceeding, or a statement of accounts, or petition, previously selected for the purpose.

(2) He should prove his ability to converse intelligibly with an officer of any Court, or a Forest subordinate, on points connected with his official duties, and al with a peasant on rural and other simple topics.

(*b*) To the preceding the following should be added for examination by the Higher Standard in Marathi:—

(1) The examinee should be able to translate (in writing) into the Marathi of the Courts, with fair correctness and without assistance of any kind, an English memorandum connected with Forest questions, or other official paper furnished by the Committee.

(2) He must dictate in the Marathi of the Courts an intelligible translation of an English report or order.

(*c*) The Lower Standard in Hindustani shall be the same as that fixed for Marathi, except that papers in the Persian and Nagri characters shall be substituted for the Marathi paper, and the test of the candidates in colloquial power be limited to conversation with a Court official or Forest subordinate.

VII.—The object of Forest examination in the vernaculars being to insure Forest Officers being able to communicate with the people of the country, and check vernacular reports and accounts with facility, no officer shall be deemed to have passed who is not proficient in all portions of the examination, *i.e.*, in reading and conversation, or reading, writing, and conversation, according to the standard in question.

VIII.—The Committee shall report the result of the examination, if favourable, for the orders of the Resident, and no candidate shall be considered to have passed until the recommendation of the Committee regarding him shall have received the Resident's approval.

Examination of Forest Officers in the Central Provinces.

Notification by the Chief Commissioner of the Central Provinces, No. 4285, dated the 28th September 1883.

The following rules for the examination of Forest Officers in the Central Provinces in the vernacular languages, by the Higher and Lower Standards, having received the approval of the Governor General

App. V. **Rules for the Examination of Forest Officers in the Vernacular.**

in Council, are published for general information :—

1. The examination in Hindustani will be under the following heads :—

A.—Conversation.

B.—Reading and explanation of arzis in (1) Urdu character and in (2) Hindi character.

Conversation. C.—Translation from English into Vernacular (for Higher Standard only).

2. The examinee will be required to converse in Hindustani with one or more natives in such a manner as to show that he can understand, and make himself understood by, ordinary natives, both in common conversation and in the ordinary course of business.

Reading Urdu.

Maximum number of marks	120
Minimum for Lower Standard	50
Minimum for Higher Standard	80

3. The examinee will be required to read aloud two arzis of ordinary length, one specially relating to Forest business, the other to ordinary subjects, written in Urdu in a fairly legible hand, and to explain their meaning.

Maximum number of marks	60
Minimum for Lower Standard	20
Minimum for Higher Standard	35

Reading Hindi. 4. Similarly the examinee will be required to read and explain two arzis written in the Hindi character.

Maximum number of marks	60
Minimum for Lower Standard	20
Minimum for Higher Standard	35

Translation. 5. For the Higher Standard only, the examinee will be required to translate and write, both in the Urdu and Hindi character, a letter or order relating to Forest business, dictated in English by the Committee of Examination.

Maximum number of marks	50
Minimum number of marks	30

6. The minimum number of marks required to pass is as follows :—

By the Lower Standard	120 marks.
By the Higher Standard	210 „

7. The examination in the *optional* language, Marathi, will be conducted as in the foregoing rules, the word Marathi being everywhere substituted for the words Hindustani, Urdu, and Hindi.

8. The rewards for passing the examination in Marathi will be at the following rates:—

(a) R180 for passing by the lower standard.

(b) R180 additional for passing afterwards by the higher standard; or R360 for passing by the higher standard in the first instance.

Examination of Forest Officers in Burma.

[*Extracts from Notification by the Chief Commissioner of Burma, No. 216, dated the 10th August 1888.*]

* * * * * * * * * * *

RULES RELATING TO EXAMINATIONS IN BURMESE AND KAREN.

XII.—Officers required to qualify in the Burmese or Karen language are divided for the purpose of these rules into five classes, as follows:—

* * * * * * * * * * *

Class III.—* * * and Sub-Assistant Conservators of Forests.

* * * * * * * * * * *

Class V.—Assistant Conservators of Forests.

XIII.—There are three tests for examination in the Burmese language, called respectively the elementary, lower, and higher standard, and one test for examination in the Karen language.

XIV.—The following are the tests for examination in Burmese by the elementary standard:—

(i) Reading and translation—24 marks.

The examinee should be required, within a limited time, to read aloud an easy and plainly written manuscript or printed book in the Burmese language, and to translate, with a fair degree of correctness, a short and easy passage therefrom.

(ii) Conversation—36 marks.

The candidate should be tested in conversation with an intelligent educated Native of Burma, and should satisfy the Committee that he is able to understand and make himself understood by educated and intelligent Natives in conversation upon simple and ordinary topics.

XV.—The following are the tests for examination in Burmese by the lower standard:—

(i) Reading and translation—36 marks.

The examinee should be required, within a limited time, to read an easy manuscript written in the Burmese language, and to give an intelligible written translation thereof in English or (if he is a Native of India unacquainted with English) in Hindustani.

(ii) Translation from English into Burmese—24 marks.

He should be required to dictate in Burmese, with fair accuracy, a paper containing easy English or (if he is a Native of India unacquainted with English) Hindustani sentences.

(iii) Conversation—60 marks.

He should be tested in conversation with Natives of Burma in such manner and to such extent as shall suffice to satisfy the Committee that he is able to understand Burmans and make himself understood by them both in common conversation and in the usual course of office business.

XVI.—The examination by the higher standard in Burmese shall be similar in its nature to that for the lower standard, but more difficult in degree. An English judgment, or other official paper, should be dictated by the examinee in Burmese. In the Vernacular portion of this examination the papers selected as tests should be office papers of ordinary type. The translation, dictation, and conversation should be moderately fluent and readily intelligible; and the examinee should be tested in his power of explaining himself to Burmans in the Vernacular on any topic that may occur in official business.

XVII.—The following are the tests for examination in Karen:—

(i) Reading and translation—36 marks.

The examinee should be required, within a limited time, to read a manuscript of ordinary difficulty written in the Karen language, and to give an intelligible written translation thereof in English.

(ii) Translation from English into Karen—24 marks.

He should be required to dictate in Karen, with fair accuracy, an English judgment or other official paper.

(iii) Conversation—60 marks.

He should be tested in conversation with Karens, i
and to such extent as shall suffice to satisfy the Comm
able to understand Karens and make himself understood by them both in common conversation and in the usual course of office business.

XVIII.—In order to pass by any of the above standards in the Burmese language, or in the examination in the Karen language, the examinee must obtain at least seven-twelfths of the aggregate number of marks allotted for the entire examination, and must obtain in each separate branch not less than one-half of the marks allotted to that branch. An officer who passes in Burmese or Karen, and obtains three-quarters of the aggregate number of marks allotted for the entire examination, will be considered to have passed with credit and one who obtains five-sixths with great credit.

* * * * * * *

XXI.—An officer belonging to Class III will receive no grade promotion, and will obtain no increment of pay, until he has passed in the Burmese language by the elementary standard; and on failure to pass the examination within two years of appointment, he shall be liable to forfeit his appointment.

* * * * * *

XXIII.—An Assistant Conservator of Forests will not receive any grade promotion until he has passed in the Burmese language by the lower standard or in Karen; and he will not be promoted beyond the rank of Assistant Conservator, 2nd grade, till he has passed either in Burmese by the lower standard and in Karen, or by the higher standard in Burmese.

XXIV.—No officer will receive any reward for passing an examination which it is compulsory for him to pass.

XXV.—Rewards on the following scale will ordinarily be paid to officers belonging to Class III, Rule XII, who were not Natives of Burma, and may pass the lower standard of examination in the Burmese language, but any officer wishing to present himself for examination under this rule must obtain the previous sanction of the Chief Commissioner—

	R
Native Head Constables	100
Other officers	200

* * * * * *

RULES RELATING TO THE EXAMINATION OF ASSISTANT CONSERVATORS OF FORESTS IN LAW AND REVENUE.

XLI.—The examination of Forest Officers in the law and land revenue system of the province will consist of—

(*a*) one paper of six questions on the enactments mentioned and subjects discussed in Book I, and Chapter I of Book V, of Baden-Powell's "Manual of the Land Revenue Systems and Land Tenures of British India;"

(*b*) one paper of six questions on the enactments mentioned and subjects discussed in Parts I—IV of Baden-Powell's "Manual of Jurisprudence for Forest Officers."

XLII.—The number of marks allotted to each paper will be 60. A candidate who obtains a total of not less than 60 marks, and not less than 25 marks in each paper, will be considered to have passed the examination.

XLIII.—An Assistant Conservator of Forests will not be promoted beyond the rank of Assistant Conservator, 2nd grade, until he has passed the examination prescribed in Rule XLI.

Examination of Forest Officers in Coorg.

Notification by the Chief Commissioner of Coorg, No. 33, dated 4th July 1887.

The following rules regarding the examination in Canarese of Forest Officers in Coorg are, with the sanction* of the Government of India, published for general information.

* Letter No. 547 F., dated 22nd June 1887, from Revenue and Agricultural Department.

1. The examination shall be conducted by a Committee composed of the Deputy Conservator of Forests and the Inspector of Schools, with the Commissioner of Coorg as President.

2. There shall be two standards of language qualification, *viz.*, the "Lower Standard" and the "Higher Standard."

App. V. **Rules for the Examination of Forest Officers in the Vernacular.**

3. The following are the subjects of examination by the "Lower Standard":—

Subjects.	Marks.		
	Detailed Maximum.	Separate Maximum.	Separate Minimum.
Conversation	...	50	35
Translation	30	110	65
Dictation	30		
Reading and explanation of arzis	50		
Total	...	160	100

4. The officer under examination will be tested in *conversation* with two or three natives, in such manner and to such an extent as shall suffice to satisfy the Committee as to the degree of his power of understanding natives of different classes and of making himself understood by them; such conversation or colloquial examination to be confined to subjects connected with the ordinary business of a Forest Office or of Forest out-door work, and not to embrace abstruse or peculiar subjects.

5. For the *reading* tests, at least three papers, which he has never seen before, taken from official, usually Forest, records very much at hazard, and written by different persons in a plain running hand, must be read aloud correctly and without great difficulty, and, after having read them aloud, the officer under examination must correctly explain them in English.

6. For the *Translation* test, an English paper on some subject connected with Forest work, and furnished by the Committee, must be translated into the Vernacular without assistance. The translation must be substantially correct in meaning and intelligible to a Native, tolerably correct in grammar and spelling, and free from any very bad errors of idiom.

7. For the *Dictation* test, the officer under examination must dictate off hand, with some fluency, the translation into the Vernacular of another English paper to be furnished by the Committee, and also on some subject connected with Forest work, whereof the translation will be written down exactly as dictated. The dictated paper must, like the translation one, be intelligible and substantially correct.

8. *Higher Standard in Language.*—The "Higher Standard" of examination is similar in its nature to the "Lower Standard," but more difficult in degree. The reading of a common office running hand must be tolerably performed. The papers selected as tests will also usually be on subjects connected with Forest work, but of more difficult description than for the Lower Standard; the translation, dictation, and conversation should be fluent, generally correct, and readily intelligible; and the officer under examination should be tested in his power of explaining himself clearly and with sufficient propriety in the Vernacular in an argument on a topic of some difficulty, such as may occur in official Forest work.

APPENDIX VI.

(Section 52 of Code, ~~3rd~~ 4th edition.)

Adjustment of Expenditure on Forest Surveys.

CIRCULAR No. 9 F.

Extract from the Proceedings of the Government of India, in the Revenue and Agricultural Department (Forests),—dated Simla, the 2nd July 1890.

Read—

Circular Resolution of this Department, No. 16 F., dated 2nd July 1888, regarding the apportionment between the Imperial and Provincial Governments of expenditure incurred on Forest Surveys.

RESOLUTION.—The experience gained in the working of the rules promulgated with the Resolution of 2nd July 1888, quoted in the preamble, has shown that some modification of the financial procedure prescribed in Rule 6 is necessary, and that a new rule is required to meet the case of the survey by the Forest Survey Branch of other lands in addition to forests. The Governor General in Council is pleased, therefore, to direct the re-issue of the rules in question as amended in these particulars :—

1. Forest Survey operations are of three classes,—

(*a*) those undertaken by the Imperial Survey of India Department;

(*b*) those conducted by the Forest Survey Branch of the Forest Department;

(*c*) those executed by local Forest officials.

2. Forest Surveys undertaken by the Imperial Survey Department are usually carried on in conjunction with Topographical Surveys. The division of the expenditure involved in such work has hitherto been governed by the rules contained in the Resolution of the Department of Finance and Commerce, No. 859, dated 24th February 1883. These rules, however, have been found insufficiently precise, and they are now re-published with necessary modifications :—

(I) When the Survey is on a scale of 4 inches to the mile or less, and the party is entirely employed within areas under the control of the Forest Department, or where the area of

the forests is above 50 per cent. of the area on which the party is engaged, the charge will be taken half to "Topographical Survey" and half to "Forests"; where the forest area amounts to less than 50 per cent., three-fourths to "Topographical Survey" and one-fourth to "Forests"; in each case on the understanding that a Topographical Survey is required.

(II) If the scale be larger than 4 inches, the charge will be one-fourth "Topographical Survey" and three-fourths "Forests" on the same condition as in (I). The employment of a larger scale than that of 4 inches must be justified, and be previously sanctioned by the Government of India.

(III) Special work done at the instance of a Provincial Government, outside the ordinary work of a Survey party, will be entirely charged to "Forests."

The charge which, under (I), (II), or (III), is taken to "Forests" will be divided between Imperial and Provincial in the same way as other charges under that head.

3. The Forest Survey Branch, which has hitherto been recruited under the orders of the Inspector General of Forests, will henceforth be recruited, when men are available, from the Imperial Survey Department, the officers so transferred to it retaining their places on the cadre of the Survey Department. The Forest Branch of the latter Department will continue to conduct those surveys which require special knowledge of systems of Forest working, or which are too scattered or for other reasons not important enough to justify the employment of an Imperial Survey party, and will, as heretofore, be employed in the several Provinces primarily under the orders and control of the Inspector General of Forests.

4. Hitherto charges for surveys executed by the Forest Survey Branch have, with the exception of those connected with the survey of the Melghat taluk in Berar, been charged entirely to an Imperial minor head. In future these charges will, with the exception of the headquarters' charges, which should as heretofore remain Imperial, become partly Provincial. The necessary adjustment of the Provincial Assignments to meet these charges, which are now borne on the Provincial Accounts, has been arranged for in the Finance Department's Resolution No. 703, dated 6th Febeuary 1889, which was based upon a calculation of the actual amount of charge incurred during the period 1882 to 1887 on account of each Province.

5. Local Governments and Administrations will forward all applications for Forest Surveys to the Inspector General of Forests, who, in conference with the Surveyor General, will, with due consideration to the wishes of the local authorities and the equable distribution of the Survey force available, decide what class of Survey (*a*, *b*, or *c*) should be brought into operation.

6. Plans of operations for the work of the several parties will then be arranged and approved, and the financial provision to be made by each Local Government or Administration concerned will be intimated to it in accordance with the following rules and instructions:—

(1) All revenue and expenditure controlled by the Superintendent of Forest Surveys will, in the first instance, be brought into the India portion of the Accounts as an Imperial charge under "11, Forests."

(2) The Superintendent of Forest Surveys will in his annual Estimates show separately the sums required for the different Surveys debitable against the Forest Budgets of the several Provinces concerned. In his Monthly Accounts also, the charges actually incurred for the various Surveys will similarly be shown separately, and at the end of the year the Comptroller and Auditor General will make up an account showing the actual distribution of the charges incurred by the Forest Survey Branch.

(3) The Estimates will be drawn up, in the first instance, for all the charges without reference to the distribution between Imperial and Provincial "Forests." Thereafter the headquarters' charges will be passed on to the India Accounts under "Forest," and the balance will be passed on in appropriate form to the Forest Accounts of the Local Government or Administration concerned.

(4) The Imperial revenues will be debited with the cost of all maps and tracings supplied to Local Governments and Administrations by the Forest Survey Branch. All indents for such maps or tracings should be sent to the Inspector General of Forests for sanction and for transmission to the Superintendent of Forest Surveys.

7. The above instructions refer to the survey of forests only. In the event of the Forest Survey Branch being required to undertake the survey of other lands in addition to forests, the cost of such survey shall be shared as prescribed in paragraph 2 of this Resolution for surveys done by the Imperial Survey Department, the Surveyor General arranging to meet the proportion of cost debitable as an Imperial charge to the head "Topographical Survey." The Superintendent of Forest Surveys will inform the Surveyor General on 15th October annually of the amount of the debit to be made under that head. Adjustment will be effected in the manner prescribed in the preceding paragraph.

8. Owing to the procedure now laid down, the Governor General in Council no longer considers it necessary that the Forest Survey Budget should be limited to a fixed annual sum.

9. Minor Forest Surveys which are within the competence of the Provincial Forest Staff will be conducted by the local officers of the circle concerned; but His Excellency in Council would prefer that, whenever any such work not of a petty nature is so undertaken, the advice of the

Superintendent of Forest Surveys regarding it should be first obtained through the Inspector General of Forests. This measure is required to prevent an undue expenditure of public money on over-elaborate or completely inadequate schemes of survey. Special attention will be given at the Dehra Forest School to the practical training in Surveying of candidates for the Forest Department, and the Government of India has reason to anticipate that in the course of time the greater portion of the internal surveys of forest areas may be accomplished by this agency.

10. This Resolution cancels all previous orders regarding the employment, budgets, and accounts of the Forest Survey Branch.

SUB-APPENDIX (A).

Indents for maps required from Forest Survey Office.

Circular No. 19, dated Simla, the 13th September 1889.

From—H. C. HILL, Esq., *Offg. Inspector-General of Forests,*

To—The Conservators of Forests.

I have the honour to request that indents for maps required from the Forest Survey Office, submitted in accordance with* [clause 5 of paragraph 6 of the Circular Resolution by the Government of India, Revenue and Agricultural Department, No. 16 F., dated 2nd July 1888], may, in future, be prepared in the accompanying form and forwarded to this office *in triplicate.*

* This is now clause (4) of Rule 6 in Circular No. 9 F., dated 2nd July 1890.

Adjustment of Expenditure on Forest Surveys.

App. VI.

*Map Indent No.*_____.

Name or description of the Map required.	Scale.	Number of the sheet or sheets.	No. of copies required of each sheet or sheets.	For what purpose required.	Address to which copies should be sent.

*Dated*_____,
*The*_____.

Conservator of Forests,
_____*Circle.*

To

THE INSPECTOR-GENERAL OF FORESTS.

No._____

Sanctioned, and transmitted for compliance to the Superintendent of Forest Surveys.

*Dated*_____,
*The*_____.

Inspector General of Forests.

No._____,

Copy forwarded, for information, to the Conservator of Forests,

_____.

*Dated*_____,
*The*_____.

Inspector General of Forests

APPENDIX VII.

(Section 71 of Code, 4th edition.)

Supply to Government of India of copies of Notifications relating to changes in personnel of Forest Staff.

Circular No. 8 F., dated Simla, the 30th April 1889.

From—J. W. P. MUIR-MACKENZIE, Esq., C.S., *Under-Secretary to the Government of India, Revenue and Agricultural Department,*

To—*Local Governments and Administrations.*

I am directed to invite attention to Section 30 of the Forest Department Code, and to request that effective arrangements may be made for furnishing the Government of India, *regularly and promptly*, with three copies of all Notifications published in the local Government Gazette relating to any changes in the personnel of the Forest staff in
The particular Notifications required in this connection are those referring to—

(*a*) Grant of furlough and all other kinds of leave.
(*b*) Promotions, permanent and temporary.
(*c*) Reversions.
(*d*) Reductions.
(*e*) Passing of examinations in Vernacular, Land-Revenue, and Forest Law.
(*f*) Retirements.

Circular No. 4 F., dated Simla, the 21st April 1890.

From—J. W. P. MUIR-MACKENZIE, Esq., C.S., *Under-Secretary to the Government of India, Revenue and Agricultural Department,*

To—*Local Governments and Administrations.*

In continuation of the Circular from this Department, No. 8 F., dated 30th April 1889, I am directed to request that, on furlough or other leave being granted to a Conservator of Forests [or to a Deputy Conservator of the 1st grade], the Government of India may at once be informed by telegram of the date (forenoon or afternoon) on which the leave in question was taken, *i.e.* when the officer relinquished charge of his duties preparatory to proceeding on leave. It is essential that effective arrangements should be made to this effect to obviate delay in officiating promotions being ordered by the Government of India.

2. Similarly, the date of an officer's return to duty from such leave should be promptly telegraphed to this Department, in view to the necessary reversions being notified without delay.

Circular No. 14 F., dated Simla, the 21st October 1890.

From—J. W. P. MUIR-MACKENZIE, Esq., C.S., *Under-Secretary to the Government of India, Revenue and Agricultural Department,*

To—*Local Governments and Administrations.*

With reference to Circular No. 8 F., dated the 30th April 1889, I am directed to say that it will be sufficient, for the purpose in view, if the Publisher of the Local Government Gazette be instructed to forward direct to this Department, immediately on publication and without any covering letter or endorsement—but merely enclosed in an envelope—two copies of all Notifications, of the kinds specified in that Circular, relating to changes in the personnel of the Forest staff in

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APPENDIX VIII.

Conservators' Inspection Reports.

(Section ~~191~~ 219 of Code, ~~3rd~~ 4th edition.)

CIRCULAR No. 1 F.

Extract from the Proceedings of the Government of India, in the Revenue and Agricultural Department (Forests):—dated Calcutta, the 17th January 1891.

READ—

Circular of this Department, No. 7 F., dated 12th June 1890, calling for opinions in regard to a proposed Form of Inspection Report for use by Conservators of Forests under section 191 of the Forest Department Code.

READ also—

Replies to the above-noted Circular.

RESOLUTION.—As the proposed Form of Inspection Report is approved of generally by Local Governments and Administrations, the Governor General in Council is pleased to prescribe its insertion in the Forest Department Code as a "suggested" Form, for adoption by Local Governments and Administrations with such modifications as may be deemed necessary in view of local circumstances. A copy of the Form, as finally amended by the Government of India, is appended to this Circular.

Form of Conservators' Inspection Reports.

OFFICE BUILDINGS.

Owner; rent; condition and general suitability; furniture.

RECORDS.

I.—Management and Working of Forests.

Detailed Record of Reserved and Protected Forests and Unclassed State Lands (Form No. 1). Maps of the Reserved, Protected, and other Forests; Control-book and Register of Outturn (Forms Nos. 2, 2*a* and 2*b*); Record of works of improvement (Form No. 3); Forest Journals; Plantation Journals; Register of receipts in Depôts (Form No. 5); Register of disposals from Depôts (Form No. 6); Register of receipts and issues of Timber and other produce in Depôts (Form No. 7); sales of Timber and other produce cut and collected by Government agency (Form No. 8); account of Drift-Timber operations (Form No. 9); Account of Timber cut, collected, and removed by consumers or purchasers (Form No. 10); outstandings on account of Revenue and Revenue received in advance (Form No. 11); particulars of items outstanding and unadjusted for over one year; Register of free grants (Form No. 12), and register of produce removed by Right-holders (when kept); Bill and Receipt Books (Forms Nos. 13 and 14).

II.—Stock.

Live and Dead Stock.

Elephant returns, and condition of elephants and cattle; Register of Stores, Tools and Plant; yearly store returns (Form No. 16); date of last complete stock-taking; security from damage and theft; neatness in arrangements and facilities for taking stock; unserviceable stores; causes of present condition and possibility of repair; purchase of Tools, their quality; condition of instruments; equipment of Stores, whether sufficient or excessive.

Timber, etc., in Depôts.

Date of last complete stock-taking; security from damage and theft; neatness in arrangements and facilities for taking stock.

N. B.—All reference to matters other than accounts and prescribed returns should be omitted from the copy of this Form to be submitted to the Comptroller and Auditor General.

III.—Cash Accounts.

Cash-book, result of examination (Form No. 23); (*a*) entries compared in detail, for one selected day, with subsidiary books and vouchers; (*b*) latest date to which head-quarters' entries have been made; (*c*) latest date to which subordinates' returns have been received and written up; Cash Balance; measures taken for safe custody of cash; Register of Currency Notes, from whom received, or to whom paid; arrangements for safe receipt and transmission of money from or to Treasuries; Record of sanctioned works (Form No. 35); Register of Revenue and Expenditure in each Forest unit (Form No. 36); Permits (Form No. 15), and Register of Permit-books; Pass-book and Register of Pass-books; Establishment Pay-bills (Form No. 24); usual date of payments of salaries; travelling allowance bills (Form No. 27); Muster-roll of daily labourers and daily labour bills (Form No. 29).

Cheque books, how written and where kept; Account Current (Form No. 20); Register of Cheques (Form No. 21): (*a*) names of Treasury or Treasuries at which separate accounts are opened; (*b*) last quarter to which the book has been balanced and signed; (*c*) date to which Register of cheques is written up; (*d*) entries compared with Cash-book; Contractors' and Disbursers' Ledger (Form No. 31), and monthly Abstract of ditto (Form No. 32); Monthly Classified Abstract of Revenue and Expenditure (Form No. 33); Schedule of Remittances to Treasuries (Form No. 34); objections, their nature, if due to carelessness; breach of rules; culpable irregularities brought to notice; unnecessary work thrown on the Controlling Officer by inattention to objections (Form No. 38).

IV.—Office Business.

The keeping of documents in Cases (Form No. 41); Register of Cases (Form No. 42); Register of Books and Maps (Form No. 43); Register of receipts and issues of correspondence (Form No. 44); destruction of useless documents; neatness in keeping office; punctuality in correspondence; custody of stationery; means taken to ensure preservation of Records, Maps, etc.; Departmental Code, if kept corrected up to date; Forest Rules and Regulations, if corrected up to date; Record of cases prosecuted; Record of cases under the Forest Act enquired into and compounded by Divisional Officer; Establishment rolls (Comptroller General's Circular No. 12, dated 25th August 1884); Service and Character Books; Civil Service Regulations, if kept corrected up to date; state of *Gazette* files.

PERSONNEL.

Officer in charge; general state of discipline; efficiency of each member of the establishment; adequacy of establishment; working-hours; irregularities; complaints.

N.B.—All reference to matters other than accounts and prescribed returns should be omitted from the copy of this Form to be submitted to the Comptroller and Auditor General.

APPENDIX IX.

Inter-departmental Adjustments.

Resolution by the Government of India, Department of Finance and Commerce,—No. 4145, dated Simla, the 28th July 1888.

The following rules deduced from past decisions and practice are prescribed for regulating the conditions under which one department of the public service may charge another department for services rendered or articles supplied to it, and the procedure to be observed in recording such charges in the public accounts :—

I.—For the purposes of inter-departmental payments, the departments of Government are divided into service departments and commercial departments, according to the following principles :—

A.—Public Service Departments.—These are constituted for the discharge of those functions which either (*a*) are inseparable from, and form part of, the idea of government, or (*b*) are necessary to, and form part of, the general conduct of business. Their cost is shewn in the public accounts as the cost of the service as a whole, and without reference to the details of the service rendered : *e.g.*—

(*a*) Departments classed under Administration,—Jails, Police, Roads and Buildings, Irrigation (*i.e.*, Maintenance of Public Tanks and Water-ways), Military Works, Army.

(*b*) Survey, Government Printing, Stationery.

B.—Quasi-Commercial Departments.—These are maintained for the purpose of rendering particular services on payment made for the services rendered or for the articles supplied. Their functions are not part of the ordinary idea of government or administration : *e.g.*—

Forests, Post Office, Telegraph, Railways, Irrigation (supply of water), Cinchona Plantations.

II.—A commercial department should charge any other department for services rendered or articles supplied in the same way as it would charge a member of the public.

App. IX. Inter-departmental Adjustments.

III.—The charges permitted by Rule II are confined to charges for services or supplies which it is the object of the existence of the department to render or to furnish.

IV.—Service departments are not allowed to make charges against other departments for services which fall within the class of duties for which they are constituted (see Rule VI).

V.—In exceptional cases, where it has been considered advisable to shew in one place the entire cost connected with a service of a commercial department, charges for services rendered by a service department to a commercial department have been allowed, *e.g.*—

Supply of stationery and printed forms to Railways.

VI.—A branch of a service department supplementary to its general duties is sometimes constituted upon commercial principles; and, so far as regards the work of this branch, it is allowed to charge as a commercial department: *e.g.*—

Jail manufacture, Survey map publishing, Printing (Publishing Department), Steamers employed in earning freight, Mint (Miscellaneous Services other than Rupee Coinage).

VII.—A branch of a department, whether service or commercial, constituted for the subsidiary service of that department, but employed for analogous service of another department, may charge that other department: *e.g.*—

Workshops of a Department, Agent for Government Consignments (services for Civil Departments), Mathematical Instrument Factory, Commissariat (employed on Petty services), Dockyards, Arsenals.

VIII(*a*).—A regularly organised store branch of a department (whether service or commercial) should charge any other department whose requirements it is made for the convenience of the public service to supply: *e.g.*—

Medical stores to Civil Departments.

Exception.—Military stores supplied from arsenals other than accoutrements supplied to police for ordinary purposes. As the issue of these stores represents military or *quasi*-military operations somewhere, nothing is gained by giving credit for them under "Army."

(*b*).—In order to prevent undue exaggeration of the public revenue and expenditure, a store department, which is systematically employed in supplying the requirements of another department, should take the credits it receives by deduction from its expenditure on stores, and not by credit to receipts.

IX.—Petty and casual supplies made for the convenience of the public service to one department of stores or articles pur-

chased for or belonging to another department, and not borne upon a systematic store account, should, unless there be objection on the part of the supplying department, be furnished without payment.

X.—A public department cannot be *assessed* to pay revenue to Government; but fees and duties leviable by law must be paid by public departments in the same way as by private individuals.

XI.—All payments of amounts due by one public department to another should be made by book transaction, except—

(1) when such book transfers do not suit the methods of account or of business adopted by the receiving department;

(2) when the payments do not exceed R50, and are dealt with as contingent expenditure of the paying department.

ORDER.—Ordered that copies of this Resolution be forwarded to the several Departments of the Government of India; the Comptroller and Auditor General; and the several Accountants General and Comptrollers.

APPENDIX X.

Statement to accompany every proposal for increased expenditure submitted for sanction of Government of India.

Resolution by the Government of India, Finance and Commerce Department,—No. 2855, dated Simla, the 8th July 1891.

Read again—

Resolutions in this Department, No. 251, dated the 14th January 1889, and No. 6056, dated the 29th November 1889.

In paragraph 1 of the Resolution of 29th November 1889, Civil Accountants General and Comptrollers were directed to submit annually, through the Local Government concerned, a consolidated statement showing for each major head of expenditure in the Civil Department (1) the amount of expenditure incurred in excess of the budget grant of the year, (2) the amount of such excess already sanctioned, and (3) the amount still requiring sanction (*a*) of the Government of India, and (*b*) of the Local Government. In paragraph 4 (2) of the same Resolution, it was laid down that every application for sanction to fresh expenditure, whether submitted to the Government of India or to a Local Government, should be accompanied by a statement in the form prescribed in Resolution No. 251, dated the 14th January 1889.

RESOLUTION.—The Governor General in Council is pleased to direct that, in addition to the particulars to be given in the statement required by paragraph 1 of the Resolution of 29th November 1889, the aggregate budget grant and actuals for (i) Imperial, (ii) Provincial, and (iii) Local Expenditure, should be separately stated in a foot-note to the statement.

Statement to accompany proposal for increased expenditure. App. X.

2. The following form is ~~submitted~~ for that prescribed in the Resolution of 14th January 1889 :—

1	2	3	4	5	6	7
Amount of expenditure in the year for which sanction is asked.	Major and Minor heads under which the expenditure will fall, with the amounts of the sanctioned grants under each.	Probable expenditure in the whole year under the grants mentioned in column 2, if the expenditure in column 1 is sanctioned.	Major and Minor heads under which it is proposed to reduce the grants with the sanctioned grants under each.	Probable expenditure in the year under the heads mentioned in column 4.	Amounts by which it is proposed to reduce the grants under the heads mentioned in column 4.	Explanation if no re-appropriation is considered possible. In such cases the urgency and necessity for the outlay must also be explained.

Each Civil Accountant General and Comptroller shall in future submit annually to the Government of India, through the Local Government, a separate statement, in the following form, whether there has been any excess expenditure in the Province or not :—

	Budget.				Actuals.				Net excess or deficiency.			
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
Total Civil expenditure												
Public Works expenditure.												
Grand Total												

App. X. Statement to accompany proposal for increased expenditure.

3. In modification of paragraph 4 (2) of the Resolution of 29th November 1889, it is now ruled that, while all applications submitted for the sanction of the Government of India shall be accompanied by statements in the form given in paragraph 2 of this Resolution, when the applications are submitted for the sanction of a Local Government, the form of statement may be modified in any way the Local Government thinks fit, provided that the Local Government indicates distinctly in the orders issued that the new expenditure is to be met by a re-appropriation from anticipated savings under the the same or another major head.

ORDER.—Ordered that this Resolution be communicated to all Local Governments and Administrations, and to all Departments of the Government of India.

Ordered also, that this Resolution be communicated to the Comptroller and Auditor General, to the Head Commissioner of Paper Currency, to the Commissioner of Northern India Salt Revenue, to the Director General of the Post Office in India, to the Mint Masters, Calcutta and Bombay, and to all Accountants General and Comptrollers, for information and guidance.

APPENDIX XI.

Distribution of Annual Forest Administration Reports.

CIRCULAR No. 8 F.

Extract from the Proceedings of the Government of India, in the Revenue and Agricultural Department (Forests):—dated Calcutta, the 4th March 1891.

READ the following Circulars of the Home, Revenue and Agricultural Department regarding the distribution of Annual Forest Administration Reports:—

No. 44 F., dated 30th October 1879.
„ 19 F., dated 10th September 1880.

Read also—

Circular endorsement of the Home Department, No. $\frac{1}{34\text{-}43}$ (Public), dated the 9th January 1891, forwarding copy of a despatch from Her Majesty's Secretary of State, No. 101 (Statistics), dated 20th November 1890, relative to the punctual transmission to the India Office of the several Administration and Departmental Reports.

RESOLUTION.—In the Circular of 30th October 1879, Local Governments and Administrations were instructed to furnish the Government of India with 73 copies of each Annual Forest Administration Report. Of these copies 25 were utilized for Proceedings, and the remainder, after being bound up with the Local Government's or Administration's resolution and the Government of India's review of the Report, were distributed to various Governments, officials, &c. One hundred and fifty-five copies of the Government of India's review of the Report were supplied to the Local Government or Administration concerned, for the purpose of being bound up with the Report and the Local Government's or Administration's resolution thereon and then distributed. The distribution of 132 of these bound copies was suggested by the Government of India, in addition to any copies which the Local Government or Administration might desire to send to newspapers or otherwise to distribute.

2. The Government of India have now decided that it will be sufficient, for their requirements, if only 20 copies of each Annual Forest Administration Report are in future, commencing with the Report for 1890-91, supplied to this Department. Three of these copies should accompany the letter from the Local Government or Administration submitting the Report with its resolution thereon, and the remaining 17 copies should follow by book-post. The Government of India also desire that the task hithereto undertaken by this Department of binding and distributing about 44 copies of each Annual Forest Administration

App. XI. Distribution of Annual Forest Administration Reports.

Report should henceforth be carried out by Local Governments and Administrations, which will thus have in their hands the complete distribution of the Reports. Instead, however, of the distribution of 205 copies (73 + 132) indicated in the Circulars of 1879 and 1880, the Government of India would now suggest the distribution of 144 copies, as specified in the list appended to this Resolution. Local Governments and Administrations might also send copies to newspapers and make such additional distribution, of a local or general character, as may seem suitable.

3. As regards copies for the India Office, two *unbound* copies of each Report should, in accordance with the instructions conveyed in the Despatch from Her Majesty's Secretary of State, No. 101 (Statistics), dated the 20th November last, be forwarded "by the very first post after the Report is printed," addressed to the Secretary at the India Office in the Revenue and Statistics Department; and five *bound* copies should as hitherto be supplied to the India Office, addressed to Her Majesty's Under-Secretary of State. The seven copies for the authorities named on the margin should be packed separately for each addressee and forwarded, in one enclosing wrapper, to the address of the Under-Secretary of State at the India Office, whence they will be transmitted to the addressees.

* Her Majesty's Commissioner of Woods and Forests, London	1
Director of the Royal Gardens, Kew	1
Librarian of the British Museum, London	1
Librarian of Cooper's Hill College, Staines	1
Secretary, Imperial Institute, London	2
Sir D. Brandis, K.C.I.E., Bonn, Germany	1
TOTAL	7

4. Each Local Government and Administration is now requested to report how many copies of the Government of India's review of the Provincial Forest Administration Reports will be required in future for purposes of binding and distribution, in view of the reduction in distribution of over 60 copies suggested in paragraph 2 of this Resolution.

5. As heretofore, the Annual Forest Administration Reports of the Andamans, Ajmere, and the Forest Survey Branch will continue to be printed and distributed by the Government of India.

ORDER.—Ordered that a copy of this Resolution be forwarded, for information and guidance, to the Local Governments and Administrations noted on the margin and the Inspector-General of Forests; and for information to the Chief Commissioner of Ajmere, the Superintendent of Port Blair, the Home Department, and the Comptroller and Auditor-General.

Bengal.	Burma.
N.-W. P. and Oudh.	Assam.
Punjab.	Coorg.
Central Provinces.	Hyderabad.

Ordered, also, that a copy be forwarded to the Governments of Madras and Bombay for information, with the remark that it would, in the opinion of the Government of India, be an advantage, in view to

securing uniformity of procedure, if the Annual Forest Administration Reports of those Presidencies were distributed in accordance with the orders now issued by the Government of India.

Ordered, further, that a copy be forwarded to the Foreign Department for information, with the suggestion that a similar arrangement might suitably be followed by that Department in regard to the Annual Forest Administration Report of Baluchistan.

Distribution List of Annual Forest Administration Reports.

Address.	Number of copies.	Remarks.
I.—In India.		
Government of India, Revenue and Agricultural Department.	20	
Government of Madras	7	Includes 2 copies for two Conservators.
" of Bombay	8	Includes 3 copies for three Conservators.
" of Bengal	6	Includes 1 copy for Conservator.
" of the North-Western Provinces and Oudh.	8	Includes 3 copies for three Conservators.
Government of the Punjab . . .	6	Includes 1 copy for Conservator.
Chief Commissioner of the Central Provinces	7	Includes 2 copies for two Conservators.
" " of Burma . . .	8	Includes 3 copies for three Conservators.
" " of Assam . . .	6	Includes 1 copy for Conservator.
Resident at Hyderabad*	6	Includes 1 copy for Conservator.
Chief Commissioner of Coorg . . .	3	Includes 1 copy for Deputy Conservator.
" " of Ajmere . . .	3	Includes 1 copy for Sub-Assistant Conservator.
Superintendent of Port Blair . . .	3	Includes 1 copy for Deputy Conservator.
Agent to the Governor General in Baluchistan	3	Includes 1 copy for Deputy Conservator.
Agent to the Governor General in Central India.	1	
Director of the Forest School, Dehra Dun .	2	
Superintendent of Forest Surveys, Dehra Dun	2	
Conservator of Forests, Nizam's Dominions, Secunderabad, Deccan.	1	
Inspector-General of Forests and Plantations, Mysore.	2	
Superintendent of Forest Department, Jeypore.	2	
Comptroller and Auditor General (Forests), Calcutta.	1	
Private Secretary to His Excellency the Viceroy (for Government House Library).	1	
Home Department, Calcutta . . .	2	
Surveyor General, Calcutta . . .	1	

* (Two copies of the *Berar* Report only to be supplied to *Foreign Department*.

App. XI. **Distribution of Annual Forest Administration Reports.**

Distribution List of Annual Forest Administration Reports—contd.

Address.	Number of copies.	Remarks.
I.—In India—contd.		
Superintendent of the Botanical Gardens, Calcutta.	1	
Director of the Botanical Department, Northern India, Saharanpur.	1	
Superintendent of the Indian Museum (Economic Section), Calcutta.	1	
Meteorological Reporter to the Government of India, Simla.	1	
Reporter on Economic Products with the Government of India, Simla.	2	
"Indian Forester," Dehra Dun . . .	1	
TOTAL .	116	
II.—Out of India.		
India Office, London	5	Two *unbound* copies to be forwarded, by the very first post after the Report is printed, to the Secretary, Revenue and Statistics Department; and five *bound* copies to be sent, later on, to the Under-Secretary of State.
Her Majesty's Commissioner of Woods and Forests, London.	1	To be sent *through India Office*, addressed to Under-Secretary of State.
Director of the Royal Gardens, Kew . .	1	
Librarian of the British Museum, London .	1	
" of Cooper's Hill College, Staines	1	
Secretary, Imperial Institute, London .	2	
Sir D. Brandis, K.C.I.E., Bonn, Germany .	1	
Government of Victoria, Melbourne . .	2	
" of Queensland, Brisbane .	1	
" of New South Wales, Sydney .	1	
" of South Australia, Adelaide .	1	
" of West " Perth .	1	
" of Mauritius . . .	1	
" of Cape Colony . . .	1	
" of Canada	1	
" of Cyprus . . .	1	
" of Ceylon	1	
" of New Zealand . . .	1	
" of Japan	1	
Superintendent of the Botanical and Afforestation Department, Hong-Kong.	1	
Conservator of Forests, Bandong, Java .	1	
Commissioner of Agriculture, United States, America.	1	
TOTAL .	28	
GRAND TOTAL .	144	

APPENDIX XII.

Expenditure on the collection and preparation of specimens of Forest and other produce, etc.

Circular No. 23 F., dated Simla, the 24th September 1891.

From—SIR E. C. BUCK, KT., *Secretary to the Government of India,* REVENUE AND AGRICULTURAL DEPARTMENT,

To—*Local Governments and Administrations.*

I am directed to state that it has come to the notice of the Government of India that, owing to the absence of any definite ruling on the subject, correspondence is entailed as to how expenditure incurred by Forest Departments on the collection and preparation of specimens of forest and other produce, insects and other objects of natural history, intended for Forest Schools, Museums, Exhibitions, etc., should be charged. The Government of India accordingly direct that such expenditure should, unless otherwise ordered, be met from the sanctioned Forest Budget allotments under sub-head A IX C ("Miscellaneous—Other charges"), or, if necessary, by transfers to this from other sub-heads within the total Forest Budget grant of the year concerned.

APPENDIX XIII.

Study of Forestry in Europe by Officers on furlough.

CIRCULAR No. 4 F.

Extract from the Proceedings of the Government of India, in the Revenue and Agricultural Department (Forests):—dated Calcutta, the 13th February 1892.

READ—

Circular Resolution No. 20 F., dated 2nd September 1867, specifying the conditions under which Forest Officers on leave in Europe may study Forestry.

RESOLUTION.—In view of the importance of maintaining in the Forest Departments of India a continuous knowledge of the Forest systems of Europe, and for the purpose of encouraging the study by their officers of Continental Forestry, the Government of India have, with the concurrence of Her Majesty's Secretary of State, decided that the privileges set forth in the rules appended to this Resolution may be granted, with their previous approval in each case, to selected officers of the Forest Departments when on furlough.

2. The improvement of State Forests in India has depended, and will for some time continue to depend, in no small measure, on the adaptation to them of scientific principles borrowed from France and Germany. Under existing arrangements, candidates selected for the Indian Forest Service undergo a preliminary course of practical instruction, for a few weeks, in the forests of either France or Germany; but progress in Forestry is on the Continent so rapid that the knowledge which they acquire during their comparatively short tours, and at a time when their practical acquaintance with the subject is only commencing, is found to be insufficient for the needs of forest administration in India. It has, therefore, been determined to give facilities to officers who have proved, by the merit of their work in India, that they are capable of assimilating and turning to account useful knowledge, to study Forestry on the Continent when absent from India on furlough. Such officers, if carefully selected, would, it is confidently anticipated by the Government of India, be enabled, both by their special capacity and their practical experience of what is required in India, to bring back with them and introduce into Indian forest administration the most important improvements of the Continental systems which may be applicable to this country, more especially in connection with the preparation and control of Working-Plans, in which exceptionally technical branch of Forestry the greatest advance has recently been made in the Forest Departments of the Contin-

Rules under which selected officers of the Forest Department in India may be authorised to study during furlough, at the public expense, forest operations on the Continent of Europe.

I. A Forest Officer desirous of obtaining permission to study Forestry on the Continent, under these rules, must submit an application, through the Conservator under whom he is serving, to the Local Government.

II. The Local Government will forward the application to the Inspector-General of Forests, with the remarks of the Conservator and its own recommendation in the case.

III. The Inspector-General of Forests will submit the application to the Government of India for orders.

IV. The Government of India will require to be satisfied that the officer applying is likely to profit by the additional experience which he will gain by Continental study, and that he possesses a sufficient knowledge of the language of the country which it is proposed that he should visit.

V. The application must reach the Government of India not less than four months before the date on which it is proposed to commence a Continental tour.

VI. If the application is sanctioned, the officer should place himself in communication with the Inspector-General of Forests, under whose instructions the plan of study proposed will be arranged.

VII. On arrival in England the officer will report himself at the India Office, and it will then be decided by Her Majesty's Secretary of State what localities he is to visit.

VIII. The total period to be spent on deputation will not, as a rule, exceed six months. At the end of that period the officer selected will submit to the India Office a diary showing how his time has been spent, and a report which should indicate fully the nature of the operations studied, and which should also include suggestions as to the application of such operations to India. The Secretary of State will decide whether the diary and the report show that the time of the officer has been properly employed, and will determine accordingly for what period the daily allowance admissible under Rule IX may reasonably be granted.

IX. Each officer will be paid, through the India Office, the cost of a first-class return-ticket between London and the place to which he may be initially deputed, and will also, subject to the preceding rule, be granted a daily allowance of 10 shillings during his stay in the Continental forests. Travelling allowance bills in full detail must be submitted to the Revenue Secretary at the India Office.

X. The reports, notes, and drawings submitted by an officer may not, without the previous permission of the Government of India, be communicated to any professional journal or institution; and the Government of India will be at liberty to print, publish, or circulate them should they think fit to do so.

Insert the following as Appendix XIV:—

APPENDIX XIV.

[Section 16 of Code, 4th edition.]

RENTS CHARGED FOR GOVERNMENT BUILDINGS.

The following are the rules* for regulating the rents to be charged for Government buildings occupied as residences by Government officials and others:—

Basis of Assessment.

I.—The rent should be a sum which will cover interest at four per cent. on the actual capital cost of the house and its site and the estimated average annual cost of repairs—

(*a*) The capital cost of the house should be taken as the cost of the building and its site, together with a sum to cover the share of Establishment and Tools and Plant. If the house was constructed on land purchased by Government, the value of the site will be the price paid for it by Government, if this can be ascertained: if not, it will be the value at the time these rules are first applied. If the house was built on land, the property of Government, its value for the purpose of calculating the rent will be fixed by the Local Government with relation generally to the average value of similar land in the vicinity, unless in exceptional cases such value should be prohibitive. The amount to be added for the charges on account of Establishment and Tools and Plant may, in the case of new buildings, be limited by the Local Government to the actual cost of the Establishment and Tools and Plant employed thereon as nearly as it can be ascertained. If the actual cost cannot be ascertained, 10 per cent. on the works outlay may be taken as the charge to be included on account of these items.

(*b*) In applying these rules to houses that were in existence on the 7th September 1888, no addition to the capital cost for Establishment and Tools and Plant need be made, provided that the result of the application of the rules is not a reduction of the rent paid previous to that date for the occupation of the building.

(*c*) In the case of houses purchased by Government no addition to the price paid for the building should be made for Establishment and Tools and Plant. When there is no record of the actual price paid by Government for any building, its present value should be estimated by the Executive Engineer of the Division and approved by the Superintending Engineer, and this estimate should be taken as the capital cost.

ara. 28 in Chapter XI of P. W. D. Code.

(*d*) The average cost of annual repairs* should be specially estimated in each case by the Executive Engineer on the best data available, and be approved by the Superintending Engineer. Such average cost should not, as a rule, be taken at less than 3 per cent. on the capital cost (as defined in I (*a*)), of a permanent building, or 6 per cent. on the cost of a temporary building, and should be sufficient to cover quadrennial and special repairs. The actual cost of repairs should be compared annually with the amount assessed on this account in the rent; and, when necessary, the rents should be revised.

(*e*) In calculating the outlay on repairs of any building the cost of Tools and Plant and Establishment should be allowed for in accordance with Rule 1 (*a*).

(*f*) When a buiding is occupied partly as a residence, and partly as an office for which no rent is paid, the capital value of the portion occupied as a residence should be separately estimated, and the rent calculated accordingly.

Maximum rent recoverable from Government Officials.

II.—The actual charge for rent of a residence occupied by any Government official shall, in all cases, be subject to a maximum of 10 per cent. on the salary and local allowances of the official in actual occupation—

(*a*) In the case of an Officer drawing Presidency house-rent, the Government allowance shall be deducted from the amount charged as rent for the quarters occupied, prior to the application of the limit of 10 per cent. on pay and allowances other than house allowance. For example, an Executive Engineer, 2nd grade, at Calcutta, occupying public quarters, the rent of which calculated according to the orders in force is R165, would be charged as rent the amount of his house allowance of R45, *plus* 10 per cent. on R900 (pay and Presidency allowance), or R135 in all.

Powers of Local Governments and Administrations to sanction remissions or reductions of Rents.

III.—Local Governments or Administrations must, irrespective of the Fund from which the cost of the building was met,

* For definition of "repairs", see Chapter VII (P. W. D Code).

obtain the special sanction of the Government of India if they desire to reduce or remit the rent of any Government building below that authorised in these rules, except in the following cases :—

(*a*) Remissions of rents due for the occupation of Government buildings may be sanctioned in the case of tenants who are compelled to hire another house in consequence of the Government building which they ordinarily occupy being rendered uninhabitable by reason of extensive repairs being in progress. All remissions of rents sanctioned by Local Governments and Administrations under this exception should be reported for the information of the Government of India with particulars of the circumstances under which the remission was allowed.

(*b*) At stations where, owing to excess of available accommodation or to other special circumstances, rents cannot be fixed in accordance with Rule I, but must unavoidably be assessed with reference to prevailing rates, sanction to make such special assessments at the particular stations must be obtained from the Government of India, but the actual rents may be fixed by the Local Government.

(*c*) In the case of Government servants drawing not more than R100 a month, who, for the convenience of their work, are practically compelled to occupy certain houses, Local Governments and Administrations are authorised to determine the rents to be paid, subject to the following restrictions :—

(1) Where the salaries drawn do not exceed R25, or in the case of Head Constables R30 a month, any rent considered suitable may be charged, or rent may be entirely remitted, according to the circumstances of each case.

(2) Where the salaries exceed R25, but do not exceed R100 a month, and where rents are not already charged under any special rule of the Government of India, any rent considered suitable may be charged, subject to a minimum of 5 per cent. on the salary and local allowance of the occupant of the house, provided that the amount deducted for

rent shall not exceed the rental of the building occupied, calculated in accordance with these rules.

(*d*) In the case of all Police Officers of rank lower than that of Assistant District Superintendent of Police, or probationary Assistant District Superintendent of Police, Local Governments and Administrations are empowered to permit the occupation rent-free, by such officers, of quarters which are merely part of the ordinary Police lines, when other suitable Government quarters ars not available.

IV.—All applications for sanction to reduce the rents of Government buildings occupied as residences, below the amounts which should be charged according to these rules, must be accompanied by the undermentioned particulars in tabular form, namely:—

1. Value of building and site.
2. Average cost of repairs.
3. Rent according to rules.
4. Proportion of total area occupied by office (if any).
5. Deduction on account of office rent (if any).
6. Rent that should be paid by occupant.
7. Rent that is proposed.
8. Average salary of occupant.
9. Market rate for similar accommodation (to be given as far as practicable).

V.—In the case of houses occupied free of rent or at reduced rents by any Government officials, the authority under which the exemption or reduction is made should, in every case, be communicated to the Examiner of Accounts, in order that he may enter it in the Capital and Revenue Accounts of Quarters prescribed in Public Works Department Code, Volume II, Chapter XIV, para. 185A.

Rent recoverable from private persons.

VI.—When any Government building is, under proper authority, let to a private person, rent shall be regularly recovered for the same at the rates prevailing in the locality for similar accommodation belonging to private owners; but, without the permission of the Government of India, the rent charged shall not be less, at any station, than that defined in Rule I.

General.

VII.—When under Rule V a house is occupied free of rent or at a reduced rent by a Government official, and any specific sanction of the Government of India can be quoted for the existing practice, no alteration in the rent that has hitherto been charged should be made. As, however, there may probably be cases in which the grant of free-quarters or reduced rents is no longer necessary, Local Governments and Administrations should, in such cases, assess rents under these rules.

VIII.—General orders of the Government of India, exempting any particular class of officers in a Province from the payment of house-rent, cover specific cases in such class in the Province concerned, unless there is something exceptional to render a reference to the Government of India necessary.

IX.—Cases in which the privilege of rent-free residence does not now exist, but which privilege it may subsequently be found necessary or desirable to accord to an officer, will be referred by the Government of India to Her Majesty's Secretary of State for India for sanction, except in cases where the salary of the officer concerned does not exceed R5,000 a year, or where the privilege of free-quarters was actually enjoyed prior to the 22nd October 1890.

In all cases, therefore, in which it is proposed to exempt an officer from the payment of rent, the undermentioned particulars should invariably accompany each application, namely :—

(*a*) Date (approximate) from which the concession of free quarters has been granted. [*Note.*—In general it will be sufficient under this head to state whether the concession was granted before or after the 22nd October 1890.]

(*b*) Salary (as explained by article 87 of the Civil Service Regulations) of the official recommended for the grant of free quarters.

(*c*) Estimated value of the quarters proposed to be alloted rent free, *i.e.*, the equivalent allowance per mensem calculated under existing rules.

[I, 30—June 1893.]

REVENUE AND AGRICULTURAL DEPT. (FORESTS);
Simla, 9th June 1893.

E. C. BUCK,
Secy. to the Govt. of India.

Govt. of India Central Printing Office.—No. 59 R. & A.—19-6-93.—2,000.—S. J. D'S.